

**NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2005**

NONMAJOR SPECIAL REVENUE FUNDS

Alcoholism and Substance Abuse Services Fund – Finances detoxification, treatment, and other services to the alcohol or drug abuser and his or her family.

Arts and Cultural Development Fund – Acts as a conduit to transfer money to the Cultural Development Authority. Revenue sources include the county's tax on hotel/motel rooms, one percent of county expenditures for certain construction projects, and a small amount of county general tax revenue.

Automated Fingerprint Identification System Fund – Accounts for the receipt of revenues and disbursement of expenditures related to the acquisition and implementation of a regional Automated Fingerprint Identification System (AFIS) for King County. The AFIS database consists of more than 500,000 people's print files from King County, the City of Seattle, and 42 police agencies within the region. This database is also electronically connected to the Washington State Patrol, California Department of Justice, and the Western Identification Network, an AFIS database shared by seven western states, giving access to nearly 20 million sets of fingerprints. Included in this system is the electronic fingerprint capture and transmission to AFIS, known as Live Scan. There are currently 34 Live Scan units throughout King County.

Clark Contract Administration Fund – Accounts for administrative and related costs associated with the Clark Contract class action lawsuit of individuals who previously worked for King County or the former Municipality of Metropolitan Seattle under temporary services agencies and who claim they were paid as independent contractors when they fall under the common law definition of employees eligible for full benefits.

Community Development Block Grant Fund – Accounts for Federal grants received from the United States Department of Housing and Urban Development under the Housing and Community Development Act.

County Road Fund – Finances the construction, maintenance, preservation, and inspection of county streets and roads.

Development and Environmental Services Fund – Mission includes: (1) administration of the King County building, housing, fire, energy, shoreline management, zoning, and subdivision codes; (2) ensuring that development complies with the requirements of the State Environmental Policy Act (SEPA) and King County's environmental code, procedures, and regulations; (3) protecting natural resources, natural areas, sensitive areas, and water bodies in the County; (4) managing County review of building applications and issuing permits; (5) conducting fire prevention and investigation activities; (6) reviewing and inspecting proposed land developments; and (7) administering the County's drainage regulation policies through review of land development permit applications.

Developmental Disabilities Fund – Finances assistance to individuals who have developmental disabilities, including information, referral, advocacy and outreach activities, employment services, community support programs, and housing referral and information services. The fund also accounts for the provision of early intervention services for birth to three-year-old children and their families.

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Emergency Medical Services Fund – Finances emergency medical services programs for developing, implementing, and administering various emergency medical services in cooperation with King County fire districts. This fund also provides contract funds for financing certain paramedic and other emergency medical services programs in the County.

Enhanced 911 Emergency Telephone System Fund – Accounts for the receipt of E-911 excise tax revenues and the disbursement of expenditures related to the management of the Enhanced 911 Emergency Telephone System with participating jurisdictions in King County.

Flood Control Zone District Funds under chapter 86.15 RCW:

Green River District Fund – Provides for operation and maintenance of the Green River pump stations, maintenance of Green River levees and revetments, and administration of the Green River Flood Control Zone District.

Kimball Creek District Fund – Inactive.

Southwest Lake Sammamish District Fund – Inactive.

West Lake Sammamish District Fund – Inactive.

Intercounty River Improvement Fund – Set up under chapter 86.13 RCW, in partnership with Pierce County, to finance necessary improvements to the White River.

Local Hazardous Waste Fund – Accounts for financial resources used to support the Local Hazardous Waste Management Program established pursuant to chapter 70.105.220 RCW. The Local Hazardous Waste Management Program works to protect and enhance public health and environmental quality in King County by helping citizens, businesses and government reduce the threat posed by the use, storage, and disposal of hazardous materials.

Logan/Knox Settlement Fund – Accounts for costs of the Logan/Knox settlement of class action lawsuits involving the County's use of temporary and part-time employees in contravention of the County Charter's Career Service provisions.

Mental Health Fund – Accounts for the King County Mental Health Regional Support Network, one of 14 Regional Support Networks in the State of Washington. This fund provides for operation of the involuntary treatment program, the provision of mental health services for children and adults, and community services for these individuals. This fund also includes criminal justice-related programs to reduce jail populations.

Miscellaneous Grants Fund – Accounts for various federal, state, and local government grants.

Noxious Weed Control Fund – Accounts for the special assessment revenue and the cost of operation of the King County noxious weed control program.

Parks and Recreation Fund – Serves communities and enhances the quality of life through partnerships, entrepreneurial initiative, and environmentally sound stewardship of regional and rural parks, trails, natural lands, and recreational facilities.

Parks Trust and Contribution – Accounts for gifts, bequests, and donations of money to the county for parks and recreation purposes.

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Recorder's Operation and Maintenance Fund – Accounts for all revenues collected from an additional recording fee for the sole purpose of acquiring, installing, and maintaining an improved system for copying, preserving, and indexing documents recorded in, or filed with, King County Records, Elections and Licensing Services Division.

Risk Abatement Fund – Processes the administrative and related costs associated with settlements of class action lawsuits filed against King County.

River Improvement Fund – Accounts for all river improvement levy funds collected under authority granted by chapter 86.12 RCW. Levy proceeds may be used to plan, construct, maintain, operate, and regulate flood control facilities. The fund is also used to account for Green River Flood Control District levy funds consistent with agreements with King County and the Districts.

Road Improvement Districts Maintenance Fund – There are currently three active Road Improvement Districts (RID), numbers 57, 107, and 110, accounting for special assessments.

Surface Water Management Fund – Accounts for all service charge revenue and expenditures for the maintenance and operation of surface and storm water management facilities pursuant to King County Code 9.08.110.

Treasurer's Operations and Maintenance Fund – Accounts for the revenues received and costs incurred in the foreclosure, distraint, and sale of real and personal property for delinquent taxes, and to defray the costs of further foreclosures, distraints, and sales for delinquent taxes.

Veterans' Relief Fund – Finances emergency financial assistance, counseling services, employment opportunities, and referrals to other agencies for specialized services for veterans and their dependents.

Youth Employment Programs Fund – Receives revenues from the United States Department of Labor under the Workforce Investment Act. The programs benefit youths and young adults aged 14 through 24 who are completing their education and developing skills that lead to obtaining employment.

Youth Sports Facilities Grant Fund – Accounts for 25 percent of the proceeds of sales or use tax levied upon retail car rentals within King County to fund youth sports facilities.

NONMAJOR DEBT SERVICE FUNDS

Limited General Obligation Bond Redemption Fund – Accumulates funds for payment of those bonds which have been issued without a vote of the people. This fund is supported by various sources, including property taxes, a share of the hotel/motel tax, auto rental sales and use taxes, other revenues, and transfers from various county funds. Two subfunds are used to segregate revenues, including sales tax, state lottery allocation, and related interest earnings, which are dedicated to debt service on bonds issued to construct a baseball stadium owned by the Washington State Major League Baseball Stadium Public Facilities District.

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Road Improvement Districts Special Assessment Debt Redemption Fund – Reports special assessment collection and debt service payment for Road Improvement District special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment.

Road Improvement Guaranty Fund – Accumulates funds to ensure payment of County Road Improvement Districts' special assessment bonds.

Stadium General Obligation Bond Redemption Fund – Accumulates funds for payment of bond issues for Kingdome construction which have a 3/5-approval vote of the people. The debt service for this fund is financed by a share of the hotel/motel tax.

Unlimited General Obligation Bond Redemption Fund – Accumulates funds for payment of those bonds which have been issued with a 3/5-approval vote of the people, except those issued for Kingdome construction which are accounted for in a separate fund. Property taxes are levied to finance annual debt service.

NONMAJOR CAPITAL PROJECT FUNDS

Arts and Historic Preservation Capital Funds – Resources in this fund are being used for King County landmarks and historic projects under the Historic Preservation Program. Other subfunds are in various stages of closure with the residual balances to be transferred to the Cultural Development Authority of King County (CDA).

Arts Construction Fund – The Arts Construction Fund is slated for closure in 2006; residual balances are to be transferred to the CDA.

Building Construction and Improvement Fund – Established to account for the proceeds of short-term bond anticipation notes and general obligation bonds for building construction and improvement projects. This fund also reimburses expenditures for the actual construction projects.

Building Repair and Replacement Fund – Accounts for receipts and expenditures related to the repair and replacement of various County building construction and capital improvement projects, among them construction and improvements to the County Courthouse, the King County Aquatic Center, and Issaquah District Court.

Cable Communications and Institutional Network Capital Fund – Established to account for the receipt and disbursement of funds used to construct cable television projects and to segregate excess earnings on bond proceeds. This fund is slated for closure in 2006.

Capital Acquisition and County Facilities Renovation Funds – Consists of seven subfunds established to segregate projects and arbitrage liabilities. The Capital Acquisitions and County Facilities Renovation subfund 1993 was established to account for the receipt of bond proceeds of \$22.3 million for improvements to County facilities, for acquisition of real property and equipment, and for capital grants. The Capital Acquisition and Renovation subfund 1993 Series B was established to account for the receipt of bond proceeds of \$11.7 million for improvements and capital grants.

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Conservation Futures Levy Fund – Established to account for the receipt and disbursement of conservation futures levy proceeds for the open space acquisition program.

County Road Construction Fund – Established to account for the receipt and disbursement of funds received through a subsidy from the County Road Fund and Federal road grants for construction of County roads. Receipts from the mitigation payment system trust fund, although legally segregated, are included in this fund for reporting purposes.

Emergency Communications System Fund – Established to support the development of a regional emergency radio communication system funded by a general tax levy.

Farmland and Open Space Acquisition Fund – Consists of three subfunds for projects and an arbitrage liability subfund. The Farmland and Open Space Acquisition Fund was established to account for the proceeds of voter-approved (unlimited) bonds to be used to acquire eligible, voluntarily-offered development rights of farm and open space land. The Farmland Preservation 1996 Bond subfund accounts for the bond proceeds designated for acquisition of real property to preserve critical farmlands. The Agriculture Preservation subfund was created to finance farmland preservation and to encourage, maintain, and support agricultural activity.

Health Centers Construction Fund – Established to account for the receipts and disbursement of funds for construction of the North District Multiservice Center. This fund has been authorized for closure in 2006.

Housing Opportunity Acquisition Fund – Established to account for receipts from real estate excise taxes that are to be used to acquire, renovate and/or construct housing for qualified low-income families, senior citizens, and the homeless in the County.

Information and Telecommunication Services Capital Fund – Established in 2001, this fund accounts for equipment replacements and general purpose technology projects managed by the ITS Division.

Jail Renovation and Construction Fund – Originally established to account for the construction of the King County Correctional Facility. This fund is in the closure stage.

Long-term Leases Fund – Accounts for periodic payments on office space leases entered into by King County agencies.

Major Maintenance Reserve Fund – Established in 1993 to meet the County's ongoing major maintenance requirements for county-owned buildings and grounds.

Neighborhood Parks and Open Space Acquisition and Development Fund – Established to account for the amount paid to King County as fees in lieu of land dedication or reservation for parks and open space and the disbursement of funds for purposes authorized under King County Ordinance 5596. The fund accounts for revenue by school district.

Office of Information Resource Management Capital Fund – Established to account for funds used to support the financial management of the County's capital technology projects.

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Open Space Projects Acquisition and Improvement Fund – Established to account for \$117.6 million of bond proceeds from a 1990 voter-approved bond issue to be used in the acquisition, development and/or improvement of public green space, green belt, open space, and parks and trail projects in King County, the City of Seattle, and certain suburban jurisdictions. This fund also accounts for any nonbond revenues supplementing the bonds and short-term borrowing activity.

Park Facilities Rehabilitation Fund – Established to account for receipt and disbursement of funds for rehabilitation of parks facilities within the term of the program.

Parks CIP Funds – Consists of two bond-funded subfunds established in 1993, a grant-funded subfund, and two subfunds established to segregate excess earnings on bond proceeds. Bond proceeds were issued in 1993 for the purpose of acquiring real property for parks and open space. The two bond-funded subfunds are slated for closure in 2006. The Urban Restoration and Habitat Restoration subfund was established to fund restoration projects mostly through grants.

Parks, Recreation and Open Space Fund – Established to account for the revenues and expenditures for park acquisition and development. This fund is in the closure stage.

Public Art Fund – The One Percent for Art program is now managed by the Cultural Development Authority of King County (CDA). Residual interest earnings in this fund, with the exception of amounts segregated for arbitrage tax liability, will be transferred to the CDA. This fund is in the closure stage.

Real Estate Excise Tax Capital Fund – Consists of a subfund accounting for the proceeds of the one-quarter of one percent excise tax on the sale of real property in unincorporated King County that can be programmed for public investment in infrastructure required to support private development. A second subfund accounts for a separate excise tax of one-quarter of one percent on the sale of real property in unincorporated King County that may be programmed for the planning, construction, reconstruction, rehabilitation, or improvement of parks located in unincorporated King County. The cash balances in the REET CIP subfunds are invested for the benefit of the General Fund.

Regional Justice Center Construction Fund – Currently being used to account for facility improvement projects in the Regional Justice Center complex. In the past this fund accounted for the costs incurred in the planning, acquisition, and construction of the Regional Justice Center.

Renton Maintenance Facilities Construction Fund – Established to account for the construction of the Department of Public Works Consolidated Office and Shop Facilities and is now being used to account for construction and improvement of other Roads Division facilities.

Road Improvement Districts Construction Fund – Created to comply with Statement 6, "Accounting and Financial Reporting for Special Assessments" of the Governmental Accounting Standards Board. This fund reports the combined construction activity of the County's road improvement districts. These special assessment districts are authorized in chapter 36.88 RCW.

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Surface and Storm Water Management Construction Fund – Established to account for the receipt of proceeds from the Surface Water service charges and the disbursement of expenditures for construction and related costs for the acquisition and development of drainage control facilities.

Surface Water Management Construction Fund – Established to account for revenues from various sources, particularly proceeds from bond issues, specifically earmarked for the continuation and expansion of the King County Surface Water Management program.

Technology 1997 Bonds Fund – Established to account for \$39.4 million of bond proceeds from 1997 that were earmarked for technological improvements in several County agencies.

Technology Systems Capital Fund – Formerly titled Core GIS Capital Fund. It consists of two subfunds established in 1993 and 1995 to account for the receipt of bond proceeds to be used for various technology-related projects, and two subfunds established to segregate projects and arbitrage liabilities.

Transfer of Development Credit Program Fund – Established to account for the purchase and sale of development credits under the transfer of development credit program.

Working Forest Fund – Established to account for receipt and disbursement of bond proceeds to be used to acquire real property interests to preserve sustainable forest production lands, and to account for the receipt and disbursement of Title III forest revenues.

Youth Detention Facility 1990 Series B Fund – Established to account for \$1.2 million of bond proceeds used to construct additional improvements to the Youth Center Detention Facility. This fund is in the closing stages and no statements are presented due to insignificant activity and balances.

Youth Services Detention Facility Construction Fund – Established to account for receipt and disbursement of \$14.2 million in bond proceeds. This fund is in the closure stage.

Youth Services Facilities Construction Fund – Accounts for the receipt and disbursement of voter-approved Forward Thrust Bonds totaling \$6.1 million in 1968 for expansion of the King County Youth Services Center. The fund is now used to account for planning future Youth Services facilities.

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2005
(IN THOUSANDS)

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 149,365	\$ 50,136	\$ 179,231	\$ 378,732
Taxes receivable – delinquent	3,883	1,618	216	5,717
Accounts receivable, net	19,433	-	2,113	21,546
Notes and contracts receivable	6,860	-	-	6,860
Other receivables, net	31	254	100	385
Due from other funds	12,032	-	11,023	23,055
Due from other governments, net	32,169	7,779	6,890	46,838
Prepayments	4,125	-	198	4,323
Total assets	<u>\$ 227,898</u>	<u>\$ 59,787</u>	<u>\$ 199,771</u>	<u>\$ 487,456</u>
LIABILITIES				
Accounts payable	\$ 16,148	\$ -	\$ 5,704	\$ 21,852
Due to other funds	17,832	-	11,771	29,603
Interfund short-term loans payable	10,539	-	984	11,523
Due to other governments	3,524	-	1,030	4,554
Due to component unit	1,228	-	-	1,228
Interest payable	-	1,890	450	2,340
Wages payable	5,489	-	76	5,565
Taxes payable	22	-	19	41
Bonds payable	-	1,820	-	1,820
Deferred revenues	50,863	1,875	906	53,644
Obligations under reverse repurchase agreements	9,520	1,924	9,357	20,801
Notes and contracts payable	-	-	60,714	60,714
Custodial accounts	8,370	-	1,482	9,852
Advances from other funds	300	-	345	645
Total liabilities	<u>123,835</u>	<u>7,509</u>	<u>92,838</u>	<u>224,182</u>
FUND BALANCES				
Reserved	27,540	23,643	49,864	101,047
Unreserved				
Designated, reported in				
Special Revenue	19,804	-	-	19,804
Unreserved, undesignated, reported in				
Special Revenue	56,719	-	-	56,719
Debt Service	-	28,635	-	28,635
Capital Projects	-	-	57,069 ^(a)	57,069
Total fund balances	<u>104,063</u>	<u>52,278</u>	<u>106,933</u>	<u>263,274</u>
Total liabilities and fund balances	<u>\$ 227,898</u>	<u>\$ 59,787</u>	<u>\$ 199,771</u>	<u>\$ 487,456</u>

(a) See Note 6, "Capital Assets" – Construction Commitments.

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING BALANCE SHEET
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	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
ASSETS				
Cash and cash equivalents	\$ 149,365	\$ 2,240	\$ 1,203	\$ 21,428
Taxes receivable - delinquent	3,883	-	-	307
Abatements receivable	425	-	-	-
Estimated uncollectible abatements receivable	(421)	-	-	-
Accounts receivable	26,963	2	25	-
Estimated uncollectible accounts receivable	(7,530)	-	-	-
Assessments receivable	27	-	-	-
Notes and contracts receivable	6,860	-	-	-
Due from other funds	12,032	775	25	1
Due from other governments	32,169	3,636	-	-
Prepayments	4,125	-	4,125	-
TOTAL ASSETS	\$ 227,898	\$ 6,653	\$ 5,378	\$ 21,736
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 15,876	\$ 1,458	\$ -	\$ 671
Retainage payable	272	-	-	-
Due to other funds	17,832	593	1,938	42
Due to other governments	3,524	1,964	-	-
Interfund loans payable	10,539	-	-	-
Due to component unit	1,228	-	1,228	-
Wages payable	5,489	134	-	215
Taxes payable	22	-	-	-
Deferred revenues	50,863	-	-	307
Obligations under reverse repurchase agreement	9,520	-	-	2,348
Custodial accounts	8,370	-	-	-
Advances from other funds	300	-	-	-
Total liabilities	123,835	4,149	3,166	3,583
Fund balances				
Reserved for encumbrances	22,622	38	-	2,762
Reserved for youth sports facilities grant endowment	646	-	-	-
Reserved for prepayments	4,125	-	4,125	-
Reserved for debt service	147	-	-	-
Unreserved				
Designated for equipment replacement	4,498	-	-	-
Designated for DDES	2,523	-	-	-
Designated for FEMA match	142	-	-	-
Designated for operating reserve	2,540	-	-	-
Designated for PIHP risk reserve	2,739	-	-	-
Designated for FMAP adjustment	2,383	-	-	-
Designated for reappropriation	4,979	-	-	-
Undesignated (deficit)	56,719	2,466	(1,913)	15,391
Total fund balances	104,063	2,504	2,212	18,153
TOTAL LIABILITIES AND FUND BALANCES	\$ 227,898	\$ 6,653	\$ 5,378	\$ 21,736

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING BALANCE SHEET
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CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES	EMERGENCY MEDICAL SERVICES
\$ 7	\$ 1,260	\$ 10,361	\$ 47,168	\$ 4,926	\$ 16,404
-	-	2,072	-	61	948
-	-	-	425	-	-
-	-	-	(421)	-	-
24	13,412	478	8,512	-	-
(23)	-	(103)	(7,394)	-	-
-	-	-	-	-	-
-	6,851	9	-	-	-
-	180	1,492	455	21	102
-	5,832	819	2	4,191	7
-	-	-	-	-	-
<u>\$ 8</u>	<u>\$ 27,535</u>	<u>\$ 15,128</u>	<u>\$ 48,747</u>	<u>\$ 9,199</u>	<u>\$ 17,461</u>
\$ -	\$ 3,453	\$ 451	\$ 143	\$ 1,683	\$ 3,064
-	-	272	-	-	-
-	387	8,717	90	252	84
-	-	-	-	824	-
-	-	-	-	-	-
-	-	-	-	-	-
-	91	1,681	707	91	430
-	-	9	-	-	-
-	22,748	2,097	20,572	61	948
-	-	-	5,002	-	2,170
-	339	49	7,939	-	32
-	-	-	-	-	-
<u>-0-</u>	<u>27,018</u>	<u>13,276</u>	<u>34,453</u>	<u>2,911</u>	<u>6,728</u>
-	10,434	1,048	59	-	432
-	-	-	-	-	-
-	-	-	-	-	-
-	147	-	-	-	-
-	-	-	965	-	-
-	-	-	2,523	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	57
8	(10,064)	804	10,747	6,288	10,244
8	517	1,852	14,294	6,288	10,733
<u>\$ 8</u>	<u>\$ 27,535</u>	<u>\$ 15,128</u>	<u>\$ 48,747</u>	<u>\$ 9,199</u>	<u>\$ 17,461</u>

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	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH	FLOOD CONTROL WEST LAKE SAMMAMISH
ASSETS					
Cash and cash equivalents	\$ 12,153	\$ 1,079	\$ 27	\$ 159	\$ 326
Taxes receivable - delinquent	-	23	-	-	-
Abatements receivable	-	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-	-
Accounts receivable	1,966	-	-	-	-
Estimated uncollectible accounts receivable	-	-	-	-	-
Assessments receivable	-	-	-	-	-
Notes and contracts receivable	-	-	-	-	-
Due from other funds	7	-	-	-	-
Due from other governments	-	-	-	-	-
Prepayments	-	-	-	-	-
TOTAL ASSETS	\$ 14,126	\$ 1,102	\$ 27	\$ 159	\$ 326
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 793	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	64	113	-	-	-
Due to other governments	-	-	-	-	-
Interfund loans payable	-	-	-	-	-
Due to component unit	-	-	-	-	-
Wages payable	31	-	-	-	-
Taxes payable	-	-	-	-	-
Deferred revenues	-	22	-	-	-
Obligations under reverse repurchase agreement	-	-	-	-	-
Custodial accounts	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	888	135	-0-	-0-	-0-
Fund balances					
Reserved for encumbrances	1,468	-	-	-	-
Reserved for youth sports facilities grant endowment	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-
Reserved for debt service	-	-	-	-	-
Unreserved					
Designated for equipment replacement	3,027	506	-	-	-
Designated for DDES	-	-	-	-	-
Designated for FEMA match	-	142	-	-	-
Designated for operating reserve	-	-	-	-	-
Designated for PIHP risk reserve	-	-	-	-	-
Designated for FMAP adjustment	-	-	-	-	-
Designated for reappropriation	-	-	-	-	-
Undesignated (deficit)	8,743	319	27	159	326
Total fund balances	13,238	967	27	159	326
TOTAL LIABILITIES AND FUND BALANCES	\$ 14,126	\$ 1,102	\$ 27	\$ 159	\$ 326

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INTERCOUNTY RIVER IMPROVEMENT	LOCAL HAZARDOUS WASTE	LOGAN/KNOX SETTLEMENT	MENTAL HEALTH	MISCELLANEOUS GRANTS	NOXIOUS WEED CONTROL
\$ 63	\$ 578	\$ 1,865	\$ 11,694	\$ -	\$ 261
1	-	-	61	-	38
-	-	-	-	-	-
-	-	-	-	-	-
-	862	250	26	22	4
-	-	(4)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	463	-	216	897	16
-	1,389	-	914	11,746	39
-	-	-	-	-	-
<u>\$ 64</u>	<u>\$ 3,292</u>	<u>\$ 2,111</u>	<u>\$ 12,911</u>	<u>\$ 12,665</u>	<u>\$ 358</u>
\$ -	\$ 327	\$ -	\$ 2,628	\$ -	\$ -
-	-	-	-	-	-
-	129	49	743	907	2
-	-	-	336	400	-
-	-	-	-	8,767	-
-	-	-	-	-	-
-	-	-	224	158	11
-	-	-	-	-	-
1	-	-	61	249	38
-	-	-	-	-	-
-	-	-	-	11	-
-	-	-	-	300	-
<u>1</u>	<u>456</u>	<u>49</u>	<u>3,992</u>	<u>10,792</u>	<u>51</u>
-	30	-	18	4,102	5
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,540	-	-
-	-	-	2,739	-	-
-	-	-	2,383	-	-
-	-	-	-	-	-
63	2,806	2,062	1,239	(2,229)	302
63	2,836	2,062	8,919	1,873	307
<u>\$ 64</u>	<u>\$ 3,292</u>	<u>\$ 2,111</u>	<u>\$ 12,911</u>	<u>\$ 12,665</u>	<u>\$ 358</u>

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING BALANCE SHEET
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	PARKS AND RECREATION	PARKS TRUST AND CONTRIBUTION	RECORDER'S O & M	RISK ABATEMENT	RIVER IMPROVEMENT
ASSETS					
Cash and cash equivalents	\$ 3,414	\$ 10	\$ 3,018	\$ 4,308	\$ 800
Taxes receivable - delinquent	252	-	-	-	65
Abatements receivable	-	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-	-
Accounts receivable	115	-	-	-	-
Estimated uncollectible accounts receivable	-	-	-	-	-
Assessments receivable	-	-	-	-	-
Notes and contracts receivable	-	-	-	-	-
Due from other funds	96	-	5	2,544	244
Due from other governments	-	-	-	-	190
Prepayments	-	-	-	-	-
TOTAL ASSETS	\$ 3,877	\$ 10	\$ 3,023	\$ 6,852	\$ 1,299
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 203	\$ -	\$ 11	\$ 6	\$ 91
Retainage payable	-	-	-	-	-
Due to other funds	52	-	61	1,291	185
Due to other governments	-	-	-	-	-
Interfund loans payable	-	-	-	-	-
Due to component unit	-	-	-	-	-
Wages payable	441	-	17	8	52
Taxes payable	12	-	-	-	-
Deferred revenues	438	-	-	-	212
Obligations under reverse repurchase agreement	-	-	-	-	-
Custodial accounts	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	1,146	-0-	89	1,305	540
Fund balances					
Reserved for encumbrances	-	-	60	-	458
Reserved for youth sports facilities grant endowment	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-
Reserved for debt service	-	-	-	-	-
Unreserved					
Designated for equipment replacemen	-	-	-	-	-
Designated for DDES	-	-	-	-	-
Designated for FEMA match	-	-	-	-	-
Designated for operating reserve	-	-	-	-	-
Designated for PIHP risk reserve	-	-	-	-	-
Designated for FMAP adjustment	-	-	-	-	-
Designated for reappropriation	-	-	-	4,922	-
Undesignated (deficit)	2,731	10	2,874	625	301
Total fund balances	2,731	10	2,934	5,547	759
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,877	\$ 10	\$ 3,023	\$ 6,852	\$ 1,299

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING BALANCE SHEET
 DECEMBER 31, 2005
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ROAD IMPROVEMENT DISTRICTS MAINTENANCE	SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 3	\$ 1,855	\$ 73	\$ 1,193	\$ -	\$ 1,489
-	-	-	55	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,265	-	-	-	-
-	(6)	-	-	-	-
27	-	-	-	-	-
-	-	-	-	-	-
-	4,068	-	-	425	-
-	1,181	-	-	2,135	88
-	-	-	-	-	-
<u>\$ 30</u>	<u>\$ 8,363</u>	<u>\$ 73</u>	<u>\$ 1,248</u>	<u>\$ 2,560</u>	<u>\$ 1,577</u>
\$ -	\$ 635	\$ -	\$ 130	\$ 129	\$ -
-	-	-	-	-	-
-	1,703	-	202	210	18
-	-	-	-	1,772	-
-	-	-	-	-	-
-	934	-	13	248	3
-	1	-	-	-	-
-	3,054	-	55	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-0-</u>	<u>6,327</u>	<u>-0-</u>	<u>400</u>	<u>2,359</u>	<u>21</u>
-	1,045	-	4	-	659
-	-	-	-	-	646
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30	991	73	844	201	251
30	2,036	73	848	201	1,556
<u>\$ 30</u>	<u>\$ 8,363</u>	<u>\$ 73</u>	<u>\$ 1,248</u>	<u>\$ 2,560</u>	<u>\$ 1,577</u>

KING COUNTY, WASHINGTON
NONMAJOR DEBT SERVICE FUNDS
SUBCOMBINING BALANCE SHEET
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(IN THOUSANDS)

			ROAD IMPROVEMENT DISTRICTS S. A. DEBT REDEMPTION	ROAD IMPROVEMENT GUARANTY	STADIUM GO BOND REDEMPTION	UNLIMITED GO BOND REDEMPTION
	<u>TOTAL</u>	<u>LIMITED GO BOND REDEMPTION</u>	<u>REDEMPTION</u>	<u>REDEMPTION</u>	<u>REDEMPTION</u>	<u>REDEMPTION</u>
ASSETS						
Cash and cash equivalents	\$ 50,136	\$ 35,164	\$ 1,991	\$ 184	\$ 4,161	\$ 8,636
Taxes receivable - delinquent	1,618	570	-	-	-	1,048
Assessments receivable - current	42	-	42	-	-	-
Assessments receivable - deferred	198	-	198	-	-	-
Accrued interest/penalty receivable - delinquent assessments	14	-	14	-	-	-
Due from other governments	7,779	6,906	-	-	873	-
	<u>59,787</u>	<u>42,640</u>	<u>2,245</u>	<u>184</u>	<u>5,034</u>	<u>9,684</u>
TOTAL ASSETS	<u>\$ 59,787</u>	<u>\$ 42,640</u>	<u>\$ 2,245</u>	<u>\$ 184</u>	<u>\$ 5,034</u>	<u>\$ 9,684</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Bonds payable - current	\$ 1,820	\$ 1,820	\$ -	\$ -	\$ -	\$ -
Interest payable - current	1,890	1,890	-	-	-	-
Deferred revenues	1,875	621	206	-	-	1,048
Obligations under reverse repurchase agreements	1,924	1,924	-	-	-	-
Total liabilities	<u>7,509</u>	<u>6,255</u>	<u>206</u>	<u>-0-</u>	<u>-0-</u>	<u>1,048</u>
Fund balances						
Reserved						
PFD Stadium bond debt service	20,005	20,005	-	-	-	-
PFD Stadium bond debt service - escrow	3,638	3,638	-	-	-	-
Unreserved, undesignated	28,635	12,742	2,039	184	5,034	8,636
Total fund balances	<u>52,278</u>	<u>36,385</u>	<u>2,039</u>	<u>184</u>	<u>5,034</u>	<u>8,636</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 59,787</u>	<u>\$ 42,640</u>	<u>\$ 2,245</u>	<u>\$ 184</u>	<u>\$ 5,034</u>	<u>\$ 9,684</u>

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
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	TOTAL	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT	BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK CAPITAL	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION
ASSETS							
Cash and cash equivalents	\$ 179,231	\$ 696	\$ 2	\$ 24,066	\$ 434	\$ 332	\$ 269
Taxes receivable - delinquent	216	-	-	-	-	-	-
Accounts receivable	2,148	230	-	-	3	-	-
Estimated uncollectible - accounts receivable	(35)	-	-	-	-	-	-
Assessments receivable	96	-	-	-	-	-	-
Accrued interest/penalty receivable - delinquent assessments	4	-	-	-	-	-	-
Due from other funds	11,023	-	-	-	2,958	-	-
Due from other governments	6,890	-	-	-	-	-	-
Prepayments	198	-	-	-	-	-	-
TOTAL ASSETS	\$ 199,771	\$ 926	\$ 2	\$ 24,066	\$ 3,395	\$ 332	\$ 269
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 2,566	\$ -	\$ -	\$ 34	\$ 109	\$ -	\$ -
Retainage payable	3,138	-	-	-	24	-	-
Due to other funds	11,771	-	-	1,581	333	-	-
Interfund short-term loans payable	984	-	-	-	-	-	-
Due to other governments	1,030	-	-	-	-	-	-
Wages payable	76	-	-	-	-	-	-
Taxes payable	19	-	-	-	-	-	-
Interest payable	450	-	-	225	-	-	-
Deferred revenues	906	-	-	-	-	-	-
Obligations under reverse repurchase agreements	9,357	-	-	2,618	-	-	-
Notes and contracts payable	60,714	-	-	30,357	-	-	-
Custodial accounts	1,482	-	-	-	1	-	-
Advances from other funds	345	-	-	-	-	-	-
Total liabilities	92,838	-0-	-0-	34,815	467	-0-	-0-
Fund balances							
Reserved for encumbrances	46,147	-	-	-	12,398	4	2
Reserved for traffic mitigation	3,519	-	-	-	-	-	-
Reserved for prepayments	198	-	-	-	-	-	-
Unreserved							
Undesignated (deficit)	57,069 ^(a)	926	2	(10,749)	(9,470)	328	267
Total fund balances (deficit)	106,933	926	2	(10,749)	2,928	332	269
TOTAL LIABILITIES AND FUND BALANCES	\$ 199,771	\$ 926	\$ 2	\$ 24,066	\$ 3,395	\$ 332	\$ 269

(a) See Note 6, "Capital Assets" – Construction Commitments.

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
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	CONSERVATION FUTURES LEVY	COUNTY ROAD CONSTRUCTION	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL
ASSETS							
Cash and cash equivalents	\$ 25,019	\$ 12,304	\$ 237	\$ 1,157	\$ 2	\$ 18,269	\$ 2,935
Taxes receivable - delinquent	215	-	-	-	-	-	-
Accounts receivable	-	1,883	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	(35)	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Accrued interest/penalty receivable - delinquent assessments	-	-	-	-	-	-	-
Due from other funds	-	5,089	-	-	-	71	121
Due from other governments	-	3,753	-	800	-	-	-
Prepayments	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 25,234	\$ 22,994	\$ 237	\$ 1,957	\$ 2	\$ 18,340	\$ 3,056
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 8	\$ 1,039	\$ 20	\$ -	\$ -	\$ 154	\$ -
Retainage payable	-	2,693	-	-	-	-	-
Due to other funds	41	2,596	-	84	-	1,597	-
Interfund short-term loans payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-	-
Taxes payable	-	19	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	215	-	-	-	-	-	-
Obligations under reverse repurchase agreements	2,709	-	-	-	-	2,019	-
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	-	1,013	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	2,973	7,360	20	84	-0-	3,770	-0-
Fund balances							
Reserved for encumbrances	19	18,532	-	4	-	1,570	1,168
Reserved for traffic mitigation	-	3,519	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-	-	-
Unreserved							
Undesignated (deficit)	22,242	(6,417)	217	1,869	2	13,000	1,888
Total fund balances (deficit)	22,261	15,634	217	1,873	2	14,570	3,056
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,234	\$ 22,994	\$ 237	\$ 1,957	\$ 2	\$ 18,340	\$ 3,056

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
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	JAIL RENOVATION & CONSTRUCTION	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION
ASSETS							
Cash and cash equivalents	\$ 44	\$ 829	\$ 15,017	\$ 499	\$ 18,014	\$ 5,647	\$ 375
Taxes receivable - delinquent	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Accrued interest/penalty receivable - delinquent assessments	-	-	-	-	-	-	-
Due from other funds	-	6	68	-	379	-	646
Due from other governments	-	-	-	-	131	412	-
Prepayments	-	198	-	-	-	-	-
TOTAL ASSETS	\$ 44	\$ 1,033	\$ 15,085	\$ 499	\$ 18,524	\$ 6,059	\$ 1,021
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ 27	\$ 234	\$ 10	\$ 112	\$ 74	\$ 95
Retainage payable	-	-	184	-	79	-	19
Due to other funds	-	2	390	46	708	29	112
Interfund short-term loans payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	-	-	-	76	-	-
Taxes payable	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	225	-
Deferred revenues	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	2,011	-	-
Notes and contracts payable	-	-	-	-	-	30,357	-
Custodial accounts	-	440	7	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	-0-	469	815	56	2,986	30,685	226
Fund balances							
Reserved for encumbrances	-	716	3,964	2	1,884	188	660
Reserved for traffic mitigation	-	-	-	-	-	-	-
Reserved for prepayments	-	198	-	-	-	-	-
Unreserved							
Undesignated (deficit)	44	(350)	10,306	441	13,654	(24,814)	135
Total fund balances (deficit)	44	564	14,270	443	15,538	(24,626)	795
TOTAL LIABILITIES AND FUND BALANCES	\$ 44	\$ 1,033	\$ 15,085	\$ 499	\$ 18,524	\$ 6,059	\$ 1,021

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
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	PARKS CIP	PARKS, RECREATION & OPEN SPACE	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION
ASSETS								
Cash and cash equivalents	\$ 821	\$ 4,449	\$ 1	\$ 31,337	\$ 5,534	\$ 306	\$ -	\$ 2,538
Taxes receivable - delinquent	-	-	-	-	1	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	96	-
Accrued interest/penalty receivable - delinquent assessments	-	-	-	-	-	-	4	-
Due from other funds	-	1,268	-	-	-	-	-	78
Due from other governments	-	550	-	-	-	-	-	4
Prepayments	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 821	\$ 6,267	\$ 1	\$ 31,337	\$ 5,535	\$ 306	\$ 100	\$ 2,620
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ -	\$ 233	\$ -	\$ 142	\$ 10	\$ -	\$ -	\$ 35
Retainage payable	-	126	-	-	-	-	-	-
Due to other funds	-	899	-	1,844	25	-	44	99
Interfund short-term loans payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	1,030	-	-	-	-
Wages payable	-	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	1	-	85	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-	-
Advances from other funds	-	345	-	-	-	-	-	-
Total liabilities	-0-	1,603	-0-	3,016	36	-0-	129	134
Fund balances								
Reserved for encumbrances	42	3,748	-	-	-	-	-	50
Reserved for traffic mitigation	-	-	-	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-	-	-	-
Unreserved								
Undesignated (deficit)	779	916	1	28,321	5,499	306	(29)	2,436
Total fund balances (deficit)	821	4,664	1	28,321	5,499	306	(29)	2,486
TOTAL LIABILITIES AND FUND BALANCES	\$ 821	\$ 6,267	\$ 1	\$ 31,337	\$ 5,535	\$ 306	\$ 100	\$ 2,620

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
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	SURFACE WATER MANAGEMENT CONSTRUCTION	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
ASSETS							
Cash and cash equivalents	\$ 5,878	\$ 374	\$ 1,005	\$ -	\$ 749	\$ 3	\$ 89
Taxes receivable - delinquent	-	-	-	-	-	-	-
Accounts receivable	32	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Accrued interest/penalty receivable - delinquent assessments	-	-	-	-	-	-	-
Due from other funds	339	-	-	-	-	-	-
Due from other governments	1,240	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 7,489	\$ 374	\$ 1,005	-0-	\$ 749	\$ 3	\$ 89
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 227	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
Retainage payable	13	-	-	-	-	-	-
Due to other funds	753	17	191	-	380	-	-
Interfund short-term loans payable	-	-	-	984	-	-	-
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	605	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	21	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	1,619	17	194	984	380	-0-	-0-
Fund balances							
Reserved for encumbrances	1,019	177	-	-	-	-	-
Reserved for traffic mitigation	-	-	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-	-	-
Unreserved							
Undesignated (deficit)	4,851	180	811	(984)	369	3	89
Total fund balances (deficit)	5,870	357	811	(984)	369	3	89
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,489	\$ 374	\$ 1,005	-0-	\$ 749	\$ 3	\$ 89

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 164,690	\$ 109,121	\$ 30,357	\$ 304,168
Licenses and permits	5,610	-	-	5,610
Intergovernmental revenues	184,090	5,992	25,430	215,512
Charges for services	100,154	3,281	8,670	112,105
Fines and forfeits	240	-	-	240
Interest earnings	4,245	777	3,754	8,776
Miscellaneous revenues	5,252	70	25,145	30,467
TOTAL REVENUES	464,281	119,241	93,356	676,878
EXPENDITURES				
Current				
General government	31,098	-	21,784	52,882
Law, safety & justice	66,389	-	130	66,519
Physical environment	38,438	-	9,788	48,226
Transportation	63,063	-	25,410	88,473
Economic environment	63,088	-	13,093	76,181
Mental & physical health	143,939	-	4,675	148,614
Culture & recreation	27,174	-	7,570	34,744
Debt service				
Redemption of long-term debt	-	75,829	2,175	78,004
Interest and other debt service costs	41	51,120	4,612	55,773
Capital outlay				
Capital projects	963	-	74,329	75,292
Capitalized expenditures	5,912	-	-	5,912
TOTAL EXPENDITURES	440,105	126,949	163,566	730,620
Excess (deficiency) of revenues over (under) expenditures	24,176	(7,708)	(70,210)	(53,742)
OTHER FINANCING SOURCES (USES)				
Transfers in	17,861	9,888	99,292	127,041
Transfers out	(44,668)	-	(42,112)	(86,780)
Premium on bonds sold	-	2,112	-	2,112
General government debt issued	-	-	2,134	2,134
Refunding bonds issued	-	22,510	-	22,510
Sale of capital assets	695	20	3,516	4,231
Payment to refunded bond escrow agent	-	(24,360)	-	(24,360)
TOTAL OTHER FINANCING SOURCES (USES)	(26,112)	10,170	62,830	46,888
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,936)	2,462	(7,380)	(6,854)
Fund balances - January 1, 2005 (Restated)	105,999 ^(a)	49,816	114,313	270,128 ^(a)
Fund balances - December 31, 2005	\$ 104,063	\$ 52,278	\$ 106,933	\$ 263,274

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 DECEMBER 31, 2005
 (IN THOUSANDS)
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	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
REVENUES				
Taxes	\$ 164,690	\$ -	\$ 7,040	\$ 12,224
Licenses and permits	5,610	-	-	-
Intergovernmental revenues	184,090	16,436	75	-
Charges for services	100,154	2,132	-	1
Fines and forfeits	240	-	-	-
Interest earnings	4,245	-	155	483
Miscellaneous revenues	5,252	4	-	-
TOTAL REVENUES	464,281	18,572	7,270	12,708
EXPENDITURES				
Current				
General government services	31,098	-	-	-
Law, safety and justice	66,389	-	-	10,957
Physical environment	38,438	-	-	-
Transportation	63,063	-	-	-
Economic environment	63,088	-	-	-
Mental and physical health	143,939	21,976	-	-
Culture and recreation	27,174	-	7,302	-
Total current	433,189	21,976	7,302	10,957
Debt service				
Interest and other debt service costs	41	-	-	-
Total debt service	41	-0-	-0-	-0-
Capital outlay				
Capital projects	963	-	-	-
Capitalized expenditures	5,912	68	688	1,169
Total capital outlay	6,875	68	688	1,169
TOTAL EXPENDITURES	440,105	22,044	7,990	12,126
Excess (deficiency) of revenues over (under) expenditures	24,176	(3,472)	(720)	582
OTHER FINANCING SOURCES (USES)				
Transfers in	17,861	3,299	561	-
Transfers out	(44,668)	(2)	-	(4)
Sale of capital assets	695	-	239	4
TOTAL OTHER FINANCING SOURCES (USES)	(26,112)	3,297	800	-0-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,936)	(175)	80	582
Fund balances (deficit) - January 1, 2005 (Restated)	105,999 ^(a)	2,679	2,132	17,571
Fund balances - December 31, 2005	\$ 104,063	\$ 2,504	\$ 2,212	\$ 18,153

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 DECEMBER 31, 2005
 (IN THOUSANDS)
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CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES	EMERGENCY MEDICAL SERVICES
\$ -	\$ -	\$ 69,963	\$ -	\$ 2,421	\$ 36,976
-	-	-	5,418	-	-
-	18,093	24,352	186	162	27
-	56	5,605	21,328	17,835	27
-	-	2	237	-	-
2	35	207	1,306	-	390
-	2,236	174	28	48	63
2	20,420	100,303	28,503	20,466	37,483
-	-	-	-	-	-
-	-	-	1,002	-	37,702
-	-	-	-	-	-
-	-	63,059	-	-	-
-	20,964	-	25,825	1,489	-
-	-	-	-	19,050	-
-	-	-	-	-	-
-0-	20,964	63,059	26,827	20,539	37,702
-	-	3	-	-	-
-0-	-0-	3	-0-	-0-	-0-
-	-	963	-	-	-
-	7	556	242	22	-
-0-	7	1,519	242	22	-0-
-0-	20,971	64,581	27,069	20,561	37,702
2	(551)	35,722	1,434	(95)	(219)
-	856	806	3,174	699	375
-	(123)	(32,529)	(64)	(369)	(20)
-	-	285	-	1	18
-0-	733	(31,438)	3,110	331	373
2	182	4,284	4,544	236	154
6	335	(2,432)	9,750 ^(a)	6,052	10,579
\$ 8	\$ 517	\$ 1,852	\$ 14,294	\$ 6,288	\$ 10,733

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 DECEMBER 31, 2005
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	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH	FLOOD CONTROL WEST LAKE SAMMAMISH
REVENUES					
Taxes	\$ 14,615	\$ 897	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	280	-	-	-	-
Charges for services	453	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interest earnings	307	35	-	4	9
Miscellaneous revenues	14	-	-	-	-
TOTAL REVENUES	15,669	932	-0-	4	9
EXPENDITURES					
Current					
General government services	-	-	-	-	-
Law, safety and justice	10,211	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Mental and physical health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total current	10,211	-0-	-0-	-0-	-0-
Debt service					
Interest and other debt service costs	-	-	-	-	-
Total debt service	-0-	-0-	-0-	-0-	-0-
Capital outlay					
Capital projects	-	-	-	-	-
Capitalized expenditures	905	-	-	-	-
Total capital outlay	905	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	11,116	-0-	-0-	-0-	-0-
Excess (deficiency) of revenues over (under) expenditures	4,553	932	-0-	4	9
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(1,701)	(758)	-	-	-
Sale of capital assets	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,701)	(758)	-0-	-0-	-0-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	2,852	174	-	4	9
Fund balances (deficit) - January 1, 2005 (Restated)	10,386	793	27	155	317
Fund balances - December 31, 2005	\$ 13,238	\$ 967	\$ 27	\$ 159	\$ 326

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
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INTERCOUNTY RIVER IMPROVEMENT	LOCAL HAZARDOUS WASTE	LOGAN/KNOX SETTLEMENT	MENTAL HEALTH	MISCELLANEOUS GRANTS	NOXIOUS WEED CONTROL
\$ 49	\$ -	\$ -	\$ 2,421	\$ -	\$ 955
-	-	-	-	-	-
-	6,054	-	85,863	19,939	48
-	3,646	-	1,531	111	15
-	-	-	-	-	-
4	62	54	383	12	9
-	27	-	73	451	1
<u>53</u>	<u>9,789</u>	<u>54</u>	<u>90,271</u>	<u>20,513</u>	<u>1,028</u>
-	-	49	-	11,518	-
-	-	-	-	6,517	-
10	-	-	-	-	851
-	-	-	-	-	-
-	-	-	-	33	-
-	11,126	-	91,038	749	-
-	-	-	-	-	-
<u>10</u>	<u>11,126</u>	<u>49</u>	<u>91,038</u>	<u>18,817</u>	<u>851</u>
-	-	-	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-
-	-	-	92	1,887	6
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>92</u>	<u>1,887</u>	<u>6</u>
<u>10</u>	<u>11,126</u>	<u>49</u>	<u>91,130</u>	<u>20,704</u>	<u>857</u>
43	(1,337)	5	(859)	(191)	171
-	-	-	1,599	24	-
(100)	-	-	(178)	(4)	(174)
-	-	-	1	-	-
<u>(100)</u>	<u>-0-</u>	<u>-0-</u>	<u>1,422</u>	<u>20</u>	<u>(174)</u>
(57)	(1,337)	5	563	(171)	(3)
<u>120</u>	<u>4,173</u>	<u>2,057</u>	<u>8,356</u>	<u>2,044</u>	<u>310</u>
<u>\$ 63</u>	<u>\$ 2,836</u>	<u>\$ 2,062</u>	<u>\$ 8,919</u>	<u>\$ 1,873</u>	<u>\$ 307</u>

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 DECEMBER 31, 2005
 (IN THOUSANDS)
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	PARKS AND RECREATION	PARKS TRUST AND CONTRIBUTION	RECORDER'S O & M	RISK ABATEMENT
REVENUES				
Taxes	\$ 11,822	\$ -	\$ -	\$ -
Licenses and permits	192	-	-	-
Intergovernmental revenues	94	-	417	-
Charges for services	3,669	-	1,045	2,537
Fines and forfeits	-	-	-	-
Interest earnings	57	-	72	533
Miscellaneous revenues	1,702	10	-	-
TOTAL REVENUES	17,536	10	1,534	3,070
EXPENDITURES				
Current				
General government services	-	-	756	18,258
Law, safety and justice	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	19,239	-	-	-
Total current	19,239	-0-	756	18,258
Debt service				
Interest and other debt service costs	1	-	-	-
Total debt service	1	-0-	-0-	-0-
Capital outlay				
Capital projects	-	-	-	-
Capitalized expenditures	113	-	1	2
Total capital outlay	113	-0-	1	2
TOTAL EXPENDITURES	19,353	-0-	757	18,260
Excess (deficiency) of revenues over (under) expenditures	(1,817)	10	777	(15,190)
OTHER FINANCING SOURCES (USES)				
Transfers in	2,697	-	38	-
Transfers out	(20)	-	-	-
Sale of capital assets	145	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,822	-0-	38	-0-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	1,005	10	815	(15,190)
Fund balances (deficit) - January 1, 2005 (Restated)	1,726	-	2,119	20,737
Fund balances - December 31, 2005	\$ 2,731	\$ 10	\$ 2,934	\$ 5,547

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 DECEMBER 31, 2005
 (IN THOUSANDS)
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RIVER IMPROVEMENT	ROAD IMPROVEMENT DISTRICTS MAINTENANCE	SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 2,575	\$ 1	\$ -	\$ -	\$ 2,178	\$ -	\$ 553
-	-	-	-	-	-	-
296	-	1,329	-	-	10,439	-
22	-	39,703	227	-	211	-
-	-	1	-	-	-	-
-	-	81	-	-	-	45
5	23	41	-	3	349	-
2,898	24	41,155	227	2,181	10,999	598
-	-	346	171	-	-	-
-	-	-	-	-	-	-
2,410	-	35,167	-	-	-	-
-	2	2	-	-	-	-
-	-	-	-	1,990	12,787	-
-	-	-	-	-	-	-
-	-	-	-	-	-	633
2,410	2	35,515	171	1,990	12,787	633
-	-	37	-	-	-	-
-0-	-0-	37	-0-	-0-	-0-	-0-
-	-	-	-	-	-	-
-	-	118	-	8	28	-
-0-	-0-	118	-0-	8	28	-0-
2,410	2	35,670	171	1,998	12,815	633
488	22	5,485	56	183	(1,816)	(35)
856	-	1,240	-	-	1,637	-
(1,320)	(23)	(6,625)	-	(649)	(5)	-
1	-	-	-	1	-	-
(463)	(23)	(5,385)	-0-	(648)	1,632	-0-
25	(1)	100	56	(465)	(184)	(35)
734	31	1,936	17	1,313	385	1,591
\$ 759	\$ 30	\$ 2,036	\$ 73	\$ 848	\$ 201	\$ 1,556

KING COUNTY, WASHINGTON
NONMAJOR DEBT SERVICE FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	TOTAL	LIMITED GO BOND REDEMPTION	ROAD IMPROVEMENT DISTRICTS S.A. DEBT REDEMPTION	ROAD IMPROVEMENT GUARANTY	STADIUM GO BOND REDEMPTION	UNLIMITED GO BOND REDEMPTION
REVENUES						
Taxes	\$ 109,121	\$ 65,440	\$ -	\$ -	\$ 2,662	\$ 41,019
Intergovernmental revenues	5,992	5,992	-	-	-	-
Charges for services	3,281	3,281	-	-	-	-
Interest earnings	777	680	91	6	-	-
Miscellaneous revenues	70	21	49	-	-	-
TOTAL REVENUES	<u>119,241</u>	<u>75,414</u>	<u>140</u>	<u>6</u>	<u>2,662</u>	<u>41,019</u>
EXPENDITURES						
Debt service						
Redemption of long-term debt	75,829	44,289	-	-	1,505	30,035
Interest and other debt service costs	50,858	33,027	1	-	712	17,118
Refunding bond issuance costs	262	262	-	-	-	-
TOTAL EXPENDITURES	<u>126,949</u>	<u>77,578</u>	<u>1</u>	<u>-0-</u>	<u>2,217</u>	<u>47,153</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,708)</u>	<u>(2,164)</u>	<u>139</u>	<u>6</u>	<u>445</u>	<u>(6,134)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	9,888	9,888	-	-	-	-
Premium on bonds sold	2,112	2,112	-	-	-	-
Refunding bonds issued	22,510	22,510	-	-	-	-
Sale of capital assets	20	7	-	-	-	13
Payment to refunded bond escrow agent	(24,360)	(24,360)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,170</u>	<u>10,157</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>13</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>2,462</u>	<u>7,993</u>	<u>139</u>	<u>6</u>	<u>445</u>	<u>(6,121)</u>
Fund balances - January 1, 2005	<u>49,816</u>	<u>28,392</u>	<u>1,900</u>	<u>178</u>	<u>4,589</u>	<u>14,757</u>
Fund balances - December 31, 2005	<u>\$ 52,278</u>	<u>\$ 36,385</u>	<u>\$ 2,039</u>	<u>\$ 184</u>	<u>\$ 5,034</u>	<u>\$ 8,636</u>

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NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)
 (PAGE 1 OF 7)

	TOTAL	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT	BUILDING REPAIR & REPLACEMENT
REVENUES					
Taxes	\$ 30,357	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	25,430	-	-	-	540
Charges for services	8,670	-	-	-	2
Interest earnings	3,754	20	-	550	98
Miscellaneous revenues					
Rent and maintenance reimbursement	22,494	-	-	-	-
Grant from private source	2,444	-	-	-	2,244
Other miscellaneous revenues	207	-	-	-	4
TOTAL REVENUES	<u>93,356</u>	<u>20</u>	<u>-0-</u>	<u>550</u>	<u>2,888</u>
EXPENDITURES					
Current					
General government services	21,784	-	-	585	5,313
Law, safety and justice	130	-	-	-	-
Physical environment	9,788	-	-	-	-
Transportation	25,410	-	-	-	-
Economic environment	13,093	-	-	-	-
Mental and physical health	4,675	-	-	-	-
Culture and recreation	7,570	-	-	-	-
Total current	<u>82,450</u>	<u>-0-</u>	<u>-0-</u>	<u>585</u>	<u>5,313</u>
Debt service					
Redemption of long-term debt	2,175	-	-	-	-
Interest and other debt service costs	4,612	-	-	227	98
Total debt service	<u>6,787</u>	<u>-0-</u>	<u>-0-</u>	<u>227</u>	<u>98</u>
Capital outlay					
Capital projects					
General government services	20,921	-	-	-	14,862
Physical environment	10,782	-	-	-	-
Economic environment	187	-	-	-	-
Mental and physical health	5,296	-	-	-	-
Culture and recreation	5,085	-	-	-	-
Road and street construction	32,058	-	-	-	-
Total capital outlay	<u>74,329</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>14,862</u>
TOTAL EXPENDITURES	<u>163,566</u>	<u>-0-</u>	<u>-0-</u>	<u>812</u>	<u>20,273</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(70,210)</u>	<u>20</u>	<u>-0-</u>	<u>(262)</u>	<u>(17,385)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	99,292	-	-	-	19,299
Transfers out	(42,112)	-	(7)	(15,122)	(591)
General government debt issued	2,134	-	-	-	-
Sale of capital assets	3,516	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>62,830</u>	<u>-0-</u>	<u>(7)</u>	<u>(15,122)</u>	<u>18,708</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(7,380)</u>	<u>20</u>	<u>(7)</u>	<u>(15,384)</u>	<u>1,323</u>
Fund balances (Deficit) - January 1, 2005	114,313	906	9	4,635	1,605
Fund balances (Deficit) - December 31, 2005	<u>\$ 106,933</u>	<u>\$ 926</u>	<u>\$ 2</u>	<u>\$ (10,749)</u>	<u>\$ 2,928</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)
 (PAGE 2 OF 7)

CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK CAPITAL	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION	CONSERVATION FUTURES LEVY	COUNTY ROAD CONSTRUCTION	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION
\$ -	\$ -	\$ 8,752	\$ -	\$ -	\$ -
-	-	-	21,167	-	-
-	-	-	3,174	-	-
16	8	624	236	8	58
-	-	-	40	-	(5)
100	-	-	-	-	-
-	-	-	1	-	-
<u>116</u>	<u>8</u>	<u>9,376</u>	<u>24,618</u>	<u>8</u>	<u>53</u>
-	32	-	-	-	-
-	-	-	-	111	-
-	-	1,972	-	-	56
-	-	-	25,228	-	-
941	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>941</u>	<u>32</u>	<u>1,972</u>	<u>25,228</u>	<u>111</u>	<u>56</u>
-	-	-	-	-	-
-	-	-	4	-	26
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>4</u>	<u>-0-</u>	<u>26</u>
-	-	-	-	-	-
-	-	1,051	-	-	-
138	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	31,947	-	-
<u>138</u>	<u>-0-</u>	<u>1,051</u>	<u>31,947</u>	<u>-0-</u>	<u>-0-</u>
<u>1,079</u>	<u>32</u>	<u>3,023</u>	<u>57,179</u>	<u>111</u>	<u>82</u>
<u>(963)</u>	<u>(24)</u>	<u>6,353</u>	<u>(32,561)</u>	<u>(103)</u>	<u>(29)</u>
-	-	1,090	31,833	-	-
-	-	(287)	(4,160)	-	(77)
-	-	-	-	-	-
-	-	3	1,602	-	-
<u>-0-</u>	<u>-0-</u>	<u>806</u>	<u>29,275</u>	<u>-0-</u>	<u>(77)</u>
(963)	(24)	7,159	(3,286)	(103)	(106)
1,295	293	15,102	18,920	320	1,979
<u>\$ 332</u>	<u>\$ 269</u>	<u>\$ 22,261</u>	<u>\$ 15,634</u>	<u>\$ 217</u>	<u>\$ 1,873</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)
 (PAGE 3 OF 7)

	HEALTH CENTERS CONSTRUCTION	HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL	JAIL RENOVATION & CONSTRUCTION
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	4,496	-	-
Interest earnings	1	502	78	1
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	-	-	-
Other miscellaneous revenues	-	114	-	-
TOTAL REVENUES	<u>1</u>	<u>5,112</u>	<u>78</u>	<u>1</u>
EXPENDITURES				
Current				
General government services	-	-	203	-
Law, safety and justice	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	12,149	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Total current	<u>-0-</u>	<u>12,149</u>	<u>203</u>	<u>-0-</u>
Debt service				
Redemption of long-term debt	-	-	-	-
Interest and other debt service costs	-	-	-	-
Total debt service	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Capital outlay				
Capital projects				
General government services	-	-	332	-
Physical environment	-	-	-	-
Economic environment	-	49	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
Total capital outlay	<u>-0-</u>	<u>49</u>	<u>332</u>	<u>-0-</u>
TOTAL EXPENDITURES	<u>-0-</u>	<u>12,198</u>	<u>535</u>	<u>-0-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>(7,086)</u>	<u>(457)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,826	1,489	-
Transfers out	-	(120)	-	-
General government debt issued	-	2,134	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-0-</u>	<u>3,840</u>	<u>1,489</u>	<u>-0-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>1</u>	<u>(3,246)</u>	<u>1,032</u>	<u>1</u>
Fund balances (Deficit) - January 1, 2005	<u>1</u>	<u>17,816</u>	<u>2,024</u>	<u>43</u>
Fund balances (Deficit) - December 31, 2005	<u>\$ 2</u>	<u>\$ 14,570</u>	<u>\$ 3,056</u>	<u>\$ 44</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)
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LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	131	843	-
-	-	11	-	-	-
18	319	19	328	178	16
21,267	1,192	-	-	-	-
-	-	-	-	100	-
64	1	-	-	-	-
<u>21,349</u>	<u>1,512</u>	<u>30</u>	<u>459</u>	<u>1,121</u>	<u>16</u>
14,682	-	-	922	-	-
-	-	-	-	-	-
-	-	-	-	188	-
-	-	-	-	-	-
-	-	-	-	-	-
-	4,633	-	-	-	-
-	-	3	-	-	3,099
<u>14,682</u>	<u>4,633</u>	<u>3</u>	<u>922</u>	<u>188</u>	<u>3,099</u>
2,175	-	-	-	-	-
4,037	-	-	-	60	-
<u>6,212</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>60</u>	<u>-0-</u>
-	-	-	5,727	-	-
-	-	-	-	8,266	-
-	-	-	-	-	-
-	5,296	-	-	-	-
-	-	-	-	-	1,044
-	-	-	-	-	-
<u>-0-</u>	<u>5,296</u>	<u>-0-</u>	<u>5,727</u>	<u>8,266</u>	<u>1,044</u>
<u>20,894</u>	<u>9,929</u>	<u>3</u>	<u>6,649</u>	<u>8,514</u>	<u>4,143</u>
455	(8,417)	27	(6,190)	(7,393)	(4,127)
-	8,295	-	10,220	4,056	4,849
(85)	(1,156)	(462)	(127)	(1,434)	(74)
-	-	-	-	-	-
-	-	-	-	1,562	-
<u>(85)</u>	<u>7,139</u>	<u>(462)</u>	<u>10,093</u>	<u>4,184</u>	<u>4,775</u>
370	(1,278)	(435)	3,903	(3,209)	648
194	15,548	878	11,635	(21,417)	147
<u>\$ 564</u>	<u>\$ 14,270</u>	<u>\$ 443</u>	<u>\$ 15,538</u>	<u>\$ (24,626)</u>	<u>\$ 795</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)
 (PAGE 5 OF 7)

	PARKS CIP	PARKS, RECREATION & OPEN SPACE	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 21,605	\$ -
Intergovernmental revenues	-	855	-	-	-
Charges for services	-	-	-	-	-
Interest earnings	24	98	-	-	169
Miscellaneous revenues					
Rent and maintenance reimbursement	-	-	-	-	-
Grant from private source	-	-	-	-	-
Other miscellaneous revenues	-	-	-	-	-
TOTAL REVENUES	24	953	-0-	21,605	169
EXPENDITURES					
Current					
General government services	-	-	-	-	-
Law, safety and justice	-	-	-	-	17
Physical environment	-	-	-	9	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Mental and physical health	-	-	-	-	-
Culture and recreation	16	4,452	-	-	-
Total current	16	4,452	-0-	9	17
Debt service					
Redemption of long-term debt	-	-	-	-	-
Interest and other debt service costs	-	13	-	-	-
Total debt service	-0-	13	-0-	-0-	-0-
Capital outlay					
Capital projects					
General government services	-	-	-	-	-
Physical environment	-	-	-	-	-
Economic environment	-	-	-	-	-
Mental and physical health	-	-	-	-	-
Culture and recreation	-	4,041	-	-	-
Road and street construction	-	-	-	-	-
Total capital outlay	-0-	4,041	-0-	-0-	-0-
TOTAL EXPENDITURES	16	8,506	-0-	9	17
Excess (deficiency) of revenues over (under) expenditures	8	(7,553)	-0-	21,596	152
OTHER FINANCING SOURCES (USES)					
Transfers in	-	9,753	-	320	-
Transfers out	-	(70)	(1)	(17,266)	(307)
General government debt issued	-	-	-	-	-
Sale of capital assets	-	(1)	-	350	-
TOTAL OTHER FINANCING SOURCES (USES)	-0-	9,682	(1)	(16,596)	(307)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	8	2,129	(1)	5,000	(155)
Fund balances (Deficit) - January 1, 2005	813	2,535	2	23,321	5,654
Fund balances (Deficit) - December 31, 2005	\$ 821	\$ 4,664	\$ 1	\$ 28,321	\$ 5,499

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)
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RENTON MAINTENANCE FACILITIES CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION	SURFACE WATER MANAGEMENT CONSTRUCTION	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	184	1,285	-	-
-	-	-	987	-	-
11	10	56	243	11	39
-	-	-	-	-	-
-	-	-	-	-	-
-	3	-	18	2	-
11	13	240	2,533	13	39
-	-	-	36	8	3
-	-	-	-	-	-
-	-	431	7,012	-	-
138	44	-	-	-	-
-	-	-	-	3	-
-	-	-	42	-	-
-	-	-	-	-	-
138	44	431	7,090	11	3
-	-	-	-	-	-
-	-	-	112	-	-
-0-	-0-	-0-	112	-0-	-0-
-	-	-	-	-	-
-	-	488	977	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
111	-	-	-	-	-
111	-0-	488	977	-0-	-0-
249	44	919	8,179	11	3
(238)	(31)	(679)	(5,646)	2	36
614	-	962	4,399	-	-
(212)	-	(10)	(206)	(15)	(60)
-	-	-	-	-	-
-	-	-	-	-	-
402	-0-	952	4,193	(15)	(60)
164	(31)	273	(1,453)	(13)	(24)
142	2	2,213	7,323	370	835
\$ 306	\$ (29)	\$ 2,486	\$ 5,870	\$ 357	\$ 811

NONMAJOR CAPITAL PROJECTS FUNDS
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)
 (PAGE 7 OF 7)

	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	425	-	-
Charges for services	-	-	-	-
Interest earnings	-	12	-	3
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	-	-	-
Other miscellaneous revenues	-	-	-	-
TOTAL REVENUES	<u>-0-</u>	<u>437</u>	<u>-0-</u>	<u>3</u>
EXPENDITURES				
Current				
General government services	-	-	-	-
Law, safety and justice	-	-	-	2
Physical environment	-	120	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Total current	<u>-0-</u>	<u>120</u>	<u>-0-</u>	<u>2</u>
Debt service				
Redemption of long-term debt	-	-	-	-
Interest and other debt service costs	35	-	-	-
Total debt service	<u>35</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Capital outlay				
Capital projects				
General government services	-	-	-	-
Physical environment	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
Total capital outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES	<u>35</u>	<u>120</u>	<u>-0-</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(35)</u>	<u>317</u>	<u>-0-</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	287	-	-	-
Transfers out	-	(259)	-	(4)
General government debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>287</u>	<u>(259)</u>	<u>-0-</u>	<u>(4)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	252	58	-	(3)
Fund balances (Deficit) - January 1, 2005	<u>(1,236)</u>	<u>311</u>	<u>3</u>	<u>92</u>
Fund balances (Deficit) - December 31, 2005	<u>\$ (984)</u>	<u>\$ 369</u>	<u>\$ 3</u>	<u>\$ 89</u>

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT^(a)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)
(PAGE 1 OF 4)

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2005 YEAR-END ENCUMBRANCES	EXPENDITURES
MAJOR FUNDS							
General Fund							
County Council	\$ 5,873	\$ (85)	\$ 5,788	\$ 183	\$ 5,605	\$ -	\$ 5,605
Office of Council Administration	7,722	178	7,900	625	7,275	423	6,852
Office of Hearing Examiner	598	(4)	594	119	475	8	467
Office of the Auditor	1,228	494	1,722	225	1,497	35	1,462
Ombudsman/Tax Advisor	783	48	831	25	806	16	790
King County Civic Television	667	-	667	57	610	35	575
Board of Appeals and Equalization	562	(4)	558	29	529	3	526
County Executive	283	(4)	279	-	279	-	279
Office of the Executive	3,253	(37)	3,216	193	3,023	102	2,921
Office of Management and Budget	6,448	260	6,708	475	6,233	800	5,433
Finance	2,838	-	2,838	-	2,838	-	2,838
Business Relations and Economic Development	2,011	68	2,079	124	1,955	58	1,897
Sheriff	110,679	815	111,494	2,918	108,576	272	108,304
Sheriff-Drug Enforcement Forfeits	657	(5)	652	35	617	-	617
Emergency Management	1,315	70	1,385	75	1,310	18	1,292
Executive Services Administration	2,164	(19)	2,145	144	2,001	19	1,982
Human Resource Management	7,841	(103)	7,738	314	7,424	296	7,128
Cable Communications	218	147	365	97	268	-	268
Property Services	2,603	51	2,654	165	2,489	-	2,489
Facilities Management	2,013	60	2,073	142	1,931	-	1,931
Records and Elections and Licensing Services	20,931	1,010	21,941	204	21,737	62	21,675
Prosecuting Attorney	47,622	970	48,592	1,118	47,474	-	47,474
Prosecuting Attorney-Antiprofitteering	120	-	120	22	98	-	98
Superior Court	36,220	185	36,405	602	35,803	62	35,741
District Courts	21,836	628	22,464	274	22,190	63	22,127
Judicial Administration	16,313	614	16,927	978	15,949	693	15,256
State Auditor	637	-	637	1	636	-	636
Boundary Review Board	257	10	267	1	266	-	266

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT^(a)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)
(PAGE 2 OF 4)

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2005 YEAR-END ENCUMBRANCES	EXPENDITURES
General Fund—continued							
Special Programs							
Memberships and Dues	\$ 497	\$ -	\$ 497	\$ 1	\$ 496	\$ -	\$ 496
Salary and Wage Contingency	2,943	(1,998)	945	945	-	-	-
Executive Contingency	2,000	(2,000)	-	-	-	-	-
Internal Support	5,231	2,375	7,606	1,485	6,121	-	6,121
Assessments	17,825	268	18,093	6	18,087	-	18,087
Fund Transfers							
Grant Transfers	-	5,960	5,960	5,960	-	-	-
Human Service Transfers	20,103	1,337	21,440	161	21,279	-	21,279
General Government Transfers	1,426	276	1,702	21	1,681	-	1,681
Public Health and EMS Transfers	13,910	1,559	15,469	259	15,210	-	15,210
Physical Environment Transfers	5,775	91	5,866	108	5,758	-	5,758
CIP Transfers	17,253	14,019	31,272	8,954	22,318	-	22,318
Jail Health Services	19,694	1,571	21,265	240	21,025	-	21,025
Adult and Juvenile Detention	98,732	1,467	100,199	1,298	98,901	923	97,978
Community Services	14	-	14	2	12	-	12
Office of the Public Defender	32,398	3,668	36,066	2,794	33,272	333	32,939
Community Services Division	12,803	1,324	14,127	439	13,688	3,250	10,438
Children and Family Services Transfers							
Transfers to Work Training Program	1,660	-	1,660	24	1,636	-	1,636
Transfers to Public Health	3,886	-	3,886	-	3,886	-	3,886
Transfers to Community and Human Services Administration	713	-	713	14	699	-	699
Transfers to Housing Opportunity	1,182	-	1,182	24	1,158	-	1,158
Inmate Welfare—Adult	1,260	63	1,323	73	1,250	74	1,176
Inmate Welfare—Juvenile	32	-	32	11	21	-	21
Designated for Contingencies	4,171	1	4,172	1	4,171	-	4,171
Total of General Fund	567,200	35,328	602,528	31,965	570,563	7,545	563,018

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT^(a)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)
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APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2005 YEAR-END ENCUMBRANCES	EXPENDITURES
Public Health Fund	\$ 185,646	\$ (1,465)	\$ 184,181	\$ 8,171	\$ 176,010	\$ 779	\$ 175,231
Total for major funds	752,846	33,863	786,709	40,136	746,573	8,324	738,249
NONMAJOR FUNDS							
Special Revenue Funds							
Alcoholism and Substance Abuse	23,710	1,149	24,859	2,775	22,084	38	22,046
Arts and Cultural Development	7,377	740	8,117	215	7,902	-	7,902
Automated Fingerprint Identification System	16,375	(148)	16,227	1,335	14,892	2,762	12,130
County Road							
Road Services Operating	68,580	1,352	69,932	4,220	65,712	1,048	64,664
Road Construction Transfers	32,446	-	32,446	-	32,446	-	32,446
Total County Road	101,026	1,352	102,378	4,220	98,158	1,048	97,110
Development and Environmental Services	30,083	(307)	29,776	2,584	27,192	59	27,133
Developmental Disabilities							
Community and Human Services Administration	1,738	90	1,828	328	1,500	-	1,500
Developmental Disabilities Division	19,944	(24)	19,920	490	19,430	-	19,430
Total Developmental Disabilities	21,682	66	21,748	818	20,930	-0-	20,930
Emergency Medical Services	39,206	42	39,248	1,094	38,154	432	37,722
Enhanced 911 Emergency Telephone System	16,578	1,156	17,734	3,449	14,285	1,468	12,817
Intercounty River Improvement	125	-	125	15	110	-	110
Local Hazardous Waste	11,428	-	11,428	272	11,156	30	11,126
Logan/Knox Settlement	1,600	-	1,600	1,551	49	-	49
Mental Health	101,679	(113)	101,566	10,240	91,326	18	91,308
Noxious Weed Control	1,180	(11)	1,169	133	1,036	5	1,031
Parks and Recreation	20,561	(171)	20,390	1,017	19,373	-	19,373

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT^(a)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)
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APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2005 YEAR-END ENCUMBRANCES	EXPENDITURES
Special Revenue Funds--continued							
Recorder's Operation and Maintenance	\$ 1,100	\$ (11)	\$ 1,089	\$ 272	\$ 817	\$ 60	\$ 757
Risk Abatement							
OMB/Duncan Robert Lawsuit Administration	3,873	-	3,873	2,390	1,483	-	1,483
Risk Abatement	18,000	-	18,000	1,223	16,777	-	16,777
Total Risk Abatement	21,873	-0-	21,873	3,613	18,260	-0-	18,260
River Improvement	4,602	103	4,705	517	4,188	458	3,730
Surface Water Management	45,623	374	45,997	2,657	43,340	1,045	42,295
Veterans' Relief	2,483	341	2,824	173	2,651	4	2,647
Youth Employment Programs	14,641	(145)	14,496	1,676	12,820	-	12,820
Youth Sports Facilities Grant	1,137	166	1,303	11	1,292	659	633
Total nonmajor special revenue funds with annual budgets	484,069	4,583	488,652	38,637	450,015	8,086	441,929
Debt Service Funds							
Limited GO Bond Redemption	131,872	-	131,872	3,413	128,459	-	128,459
Stadium GO Bond Redemption	2,217	-	2,217	-	2,217	-	2,217
Unlimited GO Bond Redemption	43,476	3,677	47,153	-	47,153	-	47,153
Total of debt service funds with annual budgets	177,565	3,677	181,242	3,413	177,829	-0-	177,829
Total of the nonmajor governmental funds	661,634	8,260	669,894	42,050	627,844	8,086	619,758
Total of governmental funds with annual budgets	\$ 1,414,480	\$ 42,123	\$ 1,456,603	\$ 82,186	\$ 1,374,417	\$ 16,410	\$ 1,358,007

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)
(PAGE 1 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 229,624	\$ 233,330	\$ 3,706
Retail sales and use taxes	84,162	90,069	5,907
Business and other taxes	7,207	10,726	3,519
Penalties and interest - delinquent taxes	13,980	14,901	921
Total taxes	<u>334,973</u>	<u>349,026</u>	<u>14,053</u>
Licenses and permits			
Business licenses and permits	4,198	3,601	(597)
Non-business licenses and permits	3,183	2,796	(387)
Total licenses and permits	<u>7,381</u>	<u>6,397</u>	<u>(984)</u>
Intergovernmental revenues			
Federal grants	9,801	10,423	622
State grants	2,538	2,160	(378)
Entitlements and shared revenues	6,619	7,374	755
Intergovernmental services	53,164	56,842	3,678
Total intergovernmental revenues	<u>72,122</u>	<u>76,799</u>	<u>4,677</u>
Charges for services			
General government	23,107	25,986	2,879
Law, safety and justice	13,184	15,198	2,014
Physical environment	301	492	191
Economic environment	706	732	26
Mental and physical health	12	18	6
Interfund/department charges for services	54,849	54,367	(482)
Total charges for services	<u>92,159</u>	<u>96,793</u>	<u>4,634</u>
Fines and forfeits	<u>8,230</u>	<u>6,122</u>	<u>(2,108)</u>
Interest earnings	<u>11,230</u>	<u>16,200</u>	<u>4,970</u>
Miscellaneous revenues			
Rents and royalties	10,324	9,838	(486)
Other miscellaneous revenues	1,987	3,444	1,457
Total miscellaneous revenues	<u>12,311</u>	<u>13,282</u>	<u>971</u>
Sale of capital assets	<u>100</u>	<u>73</u>	<u>(27)</u>
Transfers in	<u>15,967</u>	<u>21,028</u>	<u>5,061</u>
TOTAL REVENUES	<u>554,473</u>	<u>585,720</u>	<u>31,247</u>
EXPENDITURES			
Current			
General government services			
Personal services		57,264	
Supplies		1,008	
Contract services and other charges		13,308	
Intergovernmental services		1,032	
Interfund payments for services		13,692	
Total general government services	<u>91,347</u>	<u>86,304</u>	<u>5,043</u>
Law, safety and justice			
Personal services		263,811	
Supplies		7,426	
Contract services and other charges		50,104	
Intergovernmental services		196	
Interfund payments for services		43,650	
Total law, safety and justice	<u>376,125</u>	<u>365,187</u>	<u>10,938</u>

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)
(PAGE 2 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES (continued)			
Physical environment			
Personal services	\$	\$ 2,156	\$
Supplies		140	
Contract services and other charges		221	
Interfund payments for services		665	
Total physical environment	<u>3,547</u>	<u>3,182</u>	<u>365</u>
Economic environment			
Personal services		2,109	
Supplies		14	
Contract services and other charges		11,351	
Interfund payments for services		675	
Total economic environment	<u>14,709</u>	<u>14,149</u>	<u>560</u>
Mental and physical health			
Personal services		12,932	
Supplies		2,382	
Contract services and other charges		2,159	
Interfund payments for services		3,538	
Total mental and physical health	<u>21,254</u>	<u>21,011</u>	<u>243</u>
Total current	<u>506,982</u>	<u>489,833</u>	<u>17,149</u>
Debt service			
Redemption of long-term debt	34	-	34
Interest and other debt service costs	3	-	3
Total debt service	<u>37</u>	<u>-0-</u>	<u>37</u>
Capital outlay			
Capitalized expenditures	<u>1,993</u>	<u>2,347</u>	<u>(354)</u>
Transfers out	<u>93,516</u>	<u>78,383</u>	<u>15,133</u>
TOTAL EXPENDITURES	<u>602,528</u>	<u>570,563</u>	<u>31,965</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (48,055)</u>	15,157	<u>\$ 63,212</u>
Adjustment from budgetary basis to GAAP basis		<u>6,891</u> ^(a)	
Excess of revenues over expenditures		22,048	
Fund balance - January 1, 2005 (Restated)		<u>121,943</u> ^(b)	
Fund balance - December 31, 2005		<u>\$ 143,991</u>	

(a) See "General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual" on page 26.

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

PUBLIC HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Business licenses and permits	\$ 6,736	\$ 7,062	\$ 326
Nonbusiness licenses and permits	2,784	3,408	624
Total licenses and permits	9,520	10,470	950
Intergovernmental revenues			
Federal grants	53,010	53,016	6
State grants	19,958	17,783	(2,175)
Entitlements and shared revenues	9,562	9,533	(29)
Intergovernmental services	52,279	44,764	(7,515)
Total intergovernmental revenues	134,809	125,096	(9,713)
Charges for services			
General government	25	60	35
Mental and physical health	9,472	9,303	(169)
Interfund/department charges for services	4,078	4,447	369
Total charges for services	13,575	13,810	235
Miscellaneous revenues			
Contributions from private sources	2,642	1,871	(771)
Other miscellaneous revenues	2,401	431	(1,970)
Total miscellaneous revenues	5,043	2,302	(2,741)
Transfers in	18,721	18,721	-
Sale of capital assets	-	3	3
TOTAL REVENUES	181,668	170,402	(11,266)
EXPENDITURES			
Current			
Mental and physical health			
Personal services		96,988	
Supplies		19,353	
Contract services and other charges		46,537	
Interfund payments for services		12,200	
Total mental and physical health	181,947	175,078	6,869
Debt service			
Redemption of long-term debt	-	156	(156)
Interest and other debt service costs	-	32	(32)
Total debt service	-0-	188	(188)
Capital outlay			
Capitalized expenditures	1,877	673	1,204
Total capital outlay	1,877	673	1,204
Transfers out	357	71	286
TOTAL EXPENDITURES	184,181	176,010	8,171
Deficiency of revenues under expenditures (budgetary basis)	\$ (2,513)	(5,608)	\$ (3,095)
Adjustment from budgetary basis to GAAP basis		869 ^(a)	
Deficiency of revenues under expenditures		(4,739)	
Fund balance - January 1, 2005 (Restated)		14,441 ^(b)	
Fund balance - December 31, 2005		\$ 9,702	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Adjustments to revenues	
Nonbudgeted proceeds from Emergency Medical Services – donations	\$ 90
Nonbudgeted capital lease revenue	184
Adjustments to expenditures	
Nonbudgeted capital lease expenditure	(184)
Encumbrances not included in GAAP basis expenditures	779
Adjustment from budgetary basis to GAAP basis	\$ 869

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

ALCOHOLISM AND SUBSTANCE ABUSE SERVICES FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 7,853	\$ 6,488	\$ (1,365)
State grants	10,565	9,767	(798)
Intergovernmental services	155	181	26
Total intergovernmental revenues	<u>18,573</u>	<u>16,436</u>	<u>(2,137)</u>
Charges for services			
Interfund/department charges for services	<u>1,705</u>	<u>2,132</u>	<u>427</u>
Miscellaneous revenues	-	4	4
Transfers in	<u>3,320</u>	<u>3,299</u>	<u>(21)</u>
TOTAL REVENUES	<u>23,598</u>	<u>21,871</u>	<u>(1,727)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		3,749	
Supplies		35	
Contract services and other charges		14,675	
Interfund payments for services		3,555	
Total mental and physical health	<u>24,822</u>	<u>22,014</u>	<u>2,808</u>
Capital outlay			
Capitalized expenditures	<u>-</u>	<u>68</u>	<u>(68)</u>
Transfers out	<u>37</u>	<u>2</u>	<u>35</u>
TOTAL EXPENDITURES	<u>24,859</u>	<u>22,084</u>	<u>2,775</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,261)</u>	(213)	<u>\$ 1,048</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		38	
Deficiency of revenues under expenditures		(175)	
Fund balance - January 1, 2005		2,679	
Fund balance - December 31, 2005		<u>\$ 2,504</u>	

ARTS AND CULTURAL DEVELOPMENT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Retail sales and use taxes -			
Hotel/motel tax	\$ 6,068	\$ 7,040	\$ 972
Intergovernmental revenues			
Intergovernmental services	-	75	75
Interest earnings	-	155	155
Sale of capital assets	-	239	239
Transfers in	1,258	561	(697)
	<u>7,326</u>	<u>8,070</u>	<u>744</u>
TOTAL REVENUES			
EXPENDITURES			
Current			
Culture and recreation			
Contract services and other charges	8,117	7,902	215
	<u>8,117</u>	<u>7,902</u>	<u>215</u>
TOTAL EXPENDITURES			
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (791)</u>	168	<u>\$ 959</u>
Adjustment from budgetary basis to GAAP basis		<u>(88) ^(a)</u>	
Excess of revenues over expenditures		80	
Fund balance - January 1, 2005		2,132	
Fund balance - December 31, 2005		<u>\$ 2,212</u>	
 (a) Elements of adjustment from budgetary basis to GAAP basis:			
Expenditures on budgetary basis not a GAAP basis			
2004 accrued expenditures paid in 2005		\$ 1,584	
2005 Accrued expenditures on GAAP basis not a budgetary basis			
2005 accruals		(1,203)	
CDA noncash GAAP basis expenditures		(469)	
Adjustment from budgetary basis to GAAP basis		<u>\$ (88)</u>	

AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 12,216	\$ 12,131	\$ (85)
Business and other taxes	-	93	93
Total taxes	<u>12,216</u>	<u>12,224</u>	<u>8</u>
Interfund/department charges for services	-	1	1
Interest earnings	388	529	141
Sale of capital assets	-	4	4
TOTAL REVENUES	<u>12,604</u>	<u>12,758</u>	<u>154</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		5,998	
Supplies		191	
Contract services and other charges		4,792	
Interfund payments for services		1,489	
Total law, safety and justice	<u>13,141</u>	<u>12,470</u>	<u>671</u>
Capital outlay			
Capitalized expenditures	<u>3,068</u>	<u>2,418</u>	<u>650</u>
Transfers out	<u>18</u>	<u>4</u>	<u>14</u>
TOTAL EXPENDITURES	<u>16,227</u>	<u>14,892</u>	<u>1,335</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (3,623)</u>	(2,134)	<u>\$ 1,489</u>
Adjustment from budgetary basis to GAAP basis		<u>2,716</u> ^(a)	
Excess of revenues over expenditures		582	
Fund balance - January 1, 2005		17,571	
Fund balance - December 31, 2005		<u>\$ 18,153</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investment, on a GAAP basis		\$ (46)	
Encumbrances not included in GAAP basis expenditures		2,762	
Adjustment from budgetary basis to GAAP basis		<u>\$ 2,716</u>	

CLARK CONTRACT ADMINISTRATION FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Interest earnings	\$ -0-	\$ 2	\$ 2
TOTAL REVENUES	-0-	2	2
TOTAL EXPENDITURES	-0-	-0-	-0-
Excess of revenues over expenditures	\$ -0-	2	\$ 2
Fund balance - January 1, 2005		6	
Fund balance - December 31, 2005		\$ 8	

COUNTY ROAD FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 68,830	\$ 69,624	\$ 794
Business and other taxes	76	339	263
Total taxes	<u>68,906</u>	<u>69,963</u>	<u>1,057</u>
Intergovernmental revenues			
Federal grants	914	1,106	192
State grants	14,601	14,435	(166)
Intergovernmental services	10,900	8,811	(2,089)
Total intergovernmental revenues	<u>26,415</u>	<u>24,352</u>	<u>(2,063)</u>
Charges for services			
General government	10	4	(6)
Transportation	2,068	2,507	439
Economic environment	37	36	(1)
Mental and physical health	557	-	(557)
Interfund/department charges for services	1,777	3,058	1,281
Total charges for services	<u>4,449</u>	<u>5,605</u>	<u>1,156</u>
Fines and forfeits	-	2	2
Interest earnings	260	207	(53)
Miscellaneous revenues			
Rents and royalties	142	172	30
Other miscellaneous revenues	59	2	(57)
Total miscellaneous revenues	<u>201</u>	<u>174</u>	<u>(27)</u>
Transfers in	-	806	806
Sale of capital assets	1,120	285	(835)
TOTAL REVENUES	<u>101,351</u>	<u>101,394</u>	<u>43</u>
EXPENDITURES			
Current			
Transportation			
Personal services		31,000	
Supplies		4,787	
Contract services and other charges		3,853	
Intergovernmental services		3,770	
Interfund payments for services		19,769	
Total transportation	<u>63,953</u>	<u>63,179</u>	<u>774</u>
Debt service			
Redemption of long-term debt	-	3	(3)
Total debt service	<u>-0-</u>	<u>3</u>	<u>(3)</u>
Capital outlay			
Capital projects			
Road and street construction	5,271	1,810	3,461
Capitalized expenditures	672	637	35
Total capital outlay	<u>5,943</u>	<u>2,447</u>	<u>3,496</u>
Transfers out	32,482	32,529	(47)
TOTAL EXPENDITURES	<u>102,378</u>	<u>98,158</u>	<u>4,220</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,027)</u>	3,236	<u>\$ 4,263</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		1,048	
Excess of revenues over expenditures		4,284	
Fund balance (deficit) - January 1, 2005		(2,432)	
Fund balance - December 31, 2005		<u>\$ 1,852</u>	

DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Non-business licenses and permits	\$ 8,495	\$ 5,418	\$ (3,077)
Intergovernmental revenues			
State grants	-	2	2
Intergovernmental services	172	184	12
Total intergovernmental revenues	172	186	14
Charges for services			
General government	49	213	164
Law, safety and justice	-	179	179
Economic environment	19,723	20,446	723
Interfund/departments charges for services	1,039	490	(549)
Total charges for services	20,811	21,328	517
Fines and forfeits	-	237	237
Interest earnings	250	1,426	1,176
Miscellaneous revenues	-	28	28
Transfers in	2,773	3,174	401
TOTAL REVENUES	32,501	31,797	(704)
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		936	
Contract services and other charges		2	
Interfund payments for services		64	
Total law, safety and justice	1,332	1,002	330
Economic environment			
Personal services		19,725	
Supplies		205	
Contract services and other charges		936	
Interfund payments for services		5,018	
Total economic environment	27,854	25,884	1,970
Capital outlay			
Capitalized expenditures	436	242	194
Transfers out	154	64	90
TOTAL EXPENDITURES	29,776	27,192	2,584
Excess of revenues over expenditures (budgetary basis)	\$ 2,725	4,605	\$ 1,880
Adjustment from budgetary basis to GAAP basis			
to GAAP basis		(61) ^(a)	
Excess of revenues over expenditures		4,544	
Fund balance - January 1, 2005 (Restated)		9,750 ^(b)	
Fund balance - December 31, 2005		\$ 14,294	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis	\$	(120)	
Encumbrances not included in GAAP basis expenditures		59	
Adjustment from budgetary basis to GAAP basis		(61)	

(b) See Note 1.5, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

DEVELOPMENTAL DISABILITIES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,434	\$ 2,421	\$ (13)
Total taxes	<u>2,434</u>	<u>2,421</u>	<u>(13)</u>
Intergovernmental revenues			
Intergovernmental services	65	162	97
Total intergovernmental revenues	<u>65</u>	<u>162</u>	<u>97</u>
Charges for services			
Mental and physical health	17,013	17,065	52
Interfund/department charges for services	1,011	770	(241)
Total charges for services	<u>18,024</u>	<u>17,835</u>	<u>(189)</u>
Miscellaneous revenues			
Other miscellaneous revenues	-	48	48
Transfers in	699	699	-
Sale of capital assets	2	1	(1)
TOTAL REVENUES	<u>21,224</u>	<u>21,166</u>	<u>(58)</u>
EXPENDITURES			
Current			
Economic environment			
Personal services		1,141	
Supplies		17	
Contract services and other charges		56	
Interfund payments for services		275	
Total economic environment	<u>1,811</u>	<u>1,489</u>	<u>322</u>
Mental and physical health			
Personal services		1,313	
Supplies		27	
Contract services and other charges		16,918	
Interfund payments for services		792	
Total mental and physical health	<u>19,877</u>	<u>19,050</u>	<u>827</u>
Capital outlay			
Capitalized expenditures	47	22	25
Transfers out	13	369	(356)
TOTAL EXPENDITURES	<u>21,748</u>	<u>20,930</u>	<u>818</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (524)</u>	236	<u>\$ 760</u>
Fund balance - January 1, 2005		<u>6,052</u>	
Fund balance - December 31, 2005		<u>\$ 6,288</u>	

EMERGENCY MEDICAL SERVICES FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 36,803	\$ 36,851	\$ 48
Business and other taxes	115	125	10
Total taxes	<u>36,918</u>	<u>36,976</u>	<u>58</u>
Intergovernmental revenues			
Federal grants	-	26	26
State grants	-	1	1
Total intergovernmental revenues	<u>-</u>	<u>27</u>	<u>27</u>
Charges for services			
Mental and physical health	5	27	22
Interest earnings	340	436	96
Miscellaneous revenues	80	63	(17)
Transfers in	375	375	-
Sale of capital assets	<u>52</u>	<u>18</u>	<u>(34)</u>
TOTAL REVENUES	<u>37,770</u>	<u>37,922</u>	<u>152</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		10,585	
Supplies		463	
Contract services and other charges		24,932	
Interfund payments for services		1,870	
Total law, safety and justice	<u>38,266</u>	<u>37,850</u>	<u>416</u>
Capital outlay			
Capitalized expenditures	956	284	672
Transfers out	<u>26</u>	<u>20</u>	<u>6</u>
TOTAL EXPENDITURES	<u>39,248</u>	<u>38,154</u>	<u>1,094</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,478)</u>	(232)	<u>\$ 1,246</u>
Adjustment from budgetary basis to GAAP basis		386 ^(a)	
Excess of revenues over expenditures		154	
Fund balance - January 1, 2005		10,579	
Fund balance - December 31, 2005		<u>\$ 10,733</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investment, on a GAAP basis		\$ (46)	
Encumbrances not included in GAAP basis expenditures		432	
Adjustment from budgetary basis to GAAP basis		<u>\$ 386</u>	

ENHANCED 911 EMERGENCY TELEPHONE SYSTEM FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Business and other taxes	\$ 13,321	\$ 14,615	\$ 1,294
Intergovernmental revenues			
State grants	-	280	280
Charges for services			
Interfund/departamental charges for services	270	453	183
Interest earnings	433	307	(126)
Miscellaneous revenue	-	14	14
TOTAL REVENUES	14,024	15,669	1,645
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		860	
Supplies		13	
Contract services and other charges		9,193	
Interfund payments for services		903	
Total law, safety and justice	15,192	10,969	4,223
Capital outlay			
Capitalized expenditures	814	1,615	(801)
Transfers out	1,728	1,701	27
TOTAL EXPENDITURES	17,734	14,285	3,449
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (3,710)	1,384	\$ 5,094
Adjustment from budgetary basis to GAAP basis - encumbrances		1,468	
Excess of revenues over expenditures		2,852	
Fund balance - January 1, 2005		10,386	
Fund balance - December 31, 2005		\$ 13,238	

INTERCOUNTY RIVER IMPROVEMENT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 51	\$ 49	\$ (2)
Interest earnings	-	4	4
TOTAL REVENUES	51	53	2
EXPENDITURES			
Current			
Physical environment			
Personal services		1	
Interfund payments for services		9	
Total physical environment	25	10	15
Transfers out	100	100	-
TOTAL EXPENDITURES	125	110	15
Excess (deficiency) of revenues over (under) expenditures	\$ (74)	(57)	\$ 17
Fund balance - January 1, 2005		120	
Fund balance - December 31, 2005		\$ 63	

LOCAL HAZARDOUS WASTE FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
State grants	\$ 542	\$ 542	\$ -
Intergovernmental services	5,401	5,512	111
Total intergovernmental revenues	<u>5,943</u>	<u>6,054</u>	<u>111</u>
Charges for services			
Mental and physical health	3,200	3,646	446
Interest earnings	18	62	44
Miscellaneous revenues	<u>-</u>	<u>27</u>	<u>27</u>
TOTAL REVENUES	<u>9,161</u>	<u>9,789</u>	<u>628</u>
EXPENDITURES			
Current			
Mental and physical health			
Contract services and other charges		2,465	
Interfund payments for services		8,691	
Total mental and physical health	<u>11,428</u>	<u>11,156</u>	<u>272</u>
TOTAL EXPENDITURES	<u>11,428</u>	<u>11,156</u>	<u>272</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (2,267)</u>	(1,367)	<u>\$ 900</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>30</u>	
Deficiency of revenues under expenditures		(1,337)	
Fund balance - January 1, 2005		4,173	
Fund balance - December 31, 2005		<u>\$ 2,836</u>	

LOGAN/KNOX SETTLEMENT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Interest earnings	\$ -	\$ 54	\$ 54
TOTAL REVENUES	-0-	54	54
EXPENDITURES			
Current			
General government services		49	
Personal services		49	1,551
Total general government services	1,600	49	1,551
TOTAL EXPENDITURES	1,600	49	1,551
Excess (deficiency) of revenues over (under) expenditures	\$ (1,600)	5	\$ 1,605
Fund balance - January 1, 2005		2,057	
Fund balance - December 31, 2005		\$ 2,062	

MENTAL HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,418	\$ 2,403	\$ (15)
Business and other taxes	13	18	5
Total taxes	<u>2,431</u>	<u>2,421</u>	<u>(10)</u>
Intergovernmental revenues			
Federal grants	3,032	3,266	234
State grants	1,231	844	(387)
Intergovernmental services	90,723	81,753	(8,970)
Total intergovernmental revenues	<u>94,986</u>	<u>85,863</u>	<u>(9,123)</u>
Charges for services			
Interfund/department charges for services	1,500	1,531	31
Interest earnings	160	383	223
Miscellaneous revenues			
Rents and royalties	-	73	73
Transfers in	1,599	1,599	-
Sale of capital assets	<u>-</u>	<u>1</u>	<u>1</u>
TOTAL REVENUES	<u>100,676</u>	<u>91,871</u>	<u>(8,805)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		6,639	
Supplies		158	
Contract services and other charges		80,828	
Interfund payments for services		3,431	
Total mental and physical health	<u>101,202</u>	<u>91,056</u>	<u>10,146</u>
Capital outlay			
Capitalized expenditures	201	92	109
Transfers out	<u>163</u>	<u>178</u>	<u>(15)</u>
TOTAL EXPENDITURES	<u>101,566</u>	<u>91,326</u>	<u>10,240</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (890)</u>	545	<u>\$ 1,435</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		18	
Excess of revenues over expenditures		563	
Fund balance - January 1, 2005		8,356	
Fund balance - December 31, 2005		<u>\$ 8,919</u>	

NOXIOUS WEED CONTROL FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Excise taxes	\$ 960	\$ 955	\$ (5)
Intergovernmental revenues			
Federal grants	-	38	38
State grants	8	10	2
Interfund/department charges for services	-	15	15
Total intergovernmental revenues	<u>8</u>	<u>63</u>	<u>55</u>
Interest earnings	10	9	(1)
Miscellaneous revenues	<u>20</u>	<u>1</u>	<u>(19)</u>
TOTAL REVENUES	<u>998</u>	<u>1,028</u>	<u>30</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		644	
Supplies		14	
Contract services and other charges		60	
Interfund payments for services		138	
Total physical environment	<u>989</u>	<u>856</u>	<u>133</u>
Capital outlay			
Capitalized expenditures	6	6	-
Transfers out	<u>174</u>	<u>174</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,169</u>	<u>1,036</u>	<u>133</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (171)</u>	(8)	<u>\$ 163</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>5</u>	
Deficiency of revenues under expenditures		(3)	
Fund balance - January 1, 2005		310	
Fund balance - December 31, 2005		<u>\$ 307</u>	

PARKS AND RECREATION FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 11,763	\$ 11,732	\$ (31)
Excise taxes	-	90	90
Total taxes	<u>11,763</u>	<u>11,822</u>	<u>59</u>
Business licenses and permits	<u>100</u>	<u>192</u>	<u>92</u>
Intergovernmental revenues			
State grants	43	43	-
Intergovernmental services	-	51	51
Total intergovernmental revenues	<u>43</u>	<u>94</u>	<u>51</u>
Charges for services			
General government	-	6	6
Culture and recreation	2,256	2,075	(181)
Other interfund services	1,467	1,588	121
Total charges for services	<u>3,723</u>	<u>3,669</u>	<u>(54)</u>
Interest earnings	<u>14</u>	<u>57</u>	<u>43</u>
Miscellaneous revenues			
Rents and royalties	2,184	1,587	(597)
Contributions from private sources	30	66	36
Other miscellaneous revenues	38	49	11
Total miscellaneous revenues	<u>2,252</u>	<u>1,702</u>	<u>(550)</u>
Transfers in	<u>2,697</u>	<u>2,697</u>	<u>-</u>
Sale of capital assets	<u>-</u>	<u>145</u>	<u>145</u>
TOTAL REVENUES	<u>20,592</u>	<u>20,378</u>	<u>(214)</u>
EXPENDITURES			
Current			
Culture and recreation			
Personal services		12,553	
Supplies		781	
Contract services and other charges		2,458	
Intergovernmental services		75	
Interfund payments for services		3,372	
Total culture and recreation	<u>20,197</u>	<u>19,239</u>	<u>958</u>
Debt service			
Interest and other debt service costs	-	1	(1)
Capital outlay			
Capitalized expenditures	173	113	60
Transfers out	<u>20</u>	<u>20</u>	<u>-</u>
TOTAL EXPENDITURES	<u>20,390</u>	<u>19,373</u>	<u>1,017</u>
Excess of revenues over expenditures	<u>\$ 202</u>	1,005	<u>\$ 803</u>
Fund balance - January 1, 2005		1,726	
Fund balance - December 31, 2005		<u>\$ 2,731</u>	

RECORDER'S OPERATION AND MAINTENANCE FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Entitlements and shared revenues	\$ 398	\$ 417	\$ 19
Charges for services			
General government	668	1,045	377
Interest earnings	49	72	23
Transfers in	-	38	38
TOTAL REVENUES	1,115	1,572	457
EXPENDITURES			
Current			
General government services			
Personal services		534	
Supplies		27	
Contract services and other charges		194	
Interfund payments for services		55	
Total general government services	1,068	810	258
Capital outlay			
Capitalized expenditures	21	7	14
TOTAL EXPENDITURES	1,089	817	272
Excess of revenues over expenditures (budgetary basis)	\$ 26	755	\$ 729
Adjustment from budgetary basis to GAAP basis - encumbrances		60	
Excess of revenue over expenditures		815	
Fund balance - January 1, 2005		2,119	
Fund balance - December 31, 2005		\$ 2,934	

RISK ABATEMENT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Charges for services			
Interfund/department charges for services	\$ -	\$ 2,537	\$ 2,537
Interest earnings	-	456	456
TOTAL REVENUES	-0-	2,993	2,993
EXPENDITURES			
Current			
General government services			
Personal services		17,354	
Supplies		14	
Contract services and other services		266	
Interfund payments for services		624	
Total general government services	21,873	18,258	3,615
Capital outlay			
Capitalized expenditures	-	2	(2)
TOTAL EXPENDITURES	21,873	18,260	3,613
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (21,873)	(15,267)	\$ 6,606
Adjustment from budgetary basis to GAAP basis - unrealized gain on investments		77	
Deficiency of revenues under expenditures		(15,190)	
Fund balance - January 1, 2005		20,737	
Fund balance - December 31, 2005		\$ 5,547	

RIVER IMPROVEMENT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,561	\$ 2,557	\$ (4)
Business and other taxes	-	18	18
Total taxes	<u>2,561</u>	<u>2,575</u>	<u>14</u>
Intergovernmental revenues			
Federal grants	512	255	(257)
State grants	9	41	32
Total intergovernmental revenues	<u>521</u>	<u>296</u>	<u>(225)</u>
Charges for services			
Physical environment	153	22	(131)
Miscellaneous revenues	1	5	4
Transfers in	952	856	(96)
Sale of capital assets	-	1	1
TOTAL REVENUES	<u>4,188</u>	<u>3,755</u>	<u>(433)</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		1,343	
Supplies		121	
Contract services and other charges		620	
Intergovernmental services		100	
Interfund payments for services		684	
Total physical environment	<u>3,351</u>	<u>2,868</u>	<u>483</u>
Transfers out	<u>1,354</u>	<u>1,320</u>	<u>34</u>
TOTAL EXPENDITURES	<u>4,705</u>	<u>4,188</u>	<u>517</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (517)</u>	(433)	<u>\$ 84</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>458</u>	
Excess of revenues over expenditures		25	
Fund balance - January 1, 2005		734	
Fund balance - December 31, 2005		<u>\$ 759</u>	

SURFACE WATER MANAGEMENT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 524	\$ 207	\$ (317)
State grants	213	245	32
Entitlements and shared revenues	1,060	834	(226)
Intergovernmental services	241	43	(198)
Total intergovernmental revenues	<u>2,038</u>	<u>1,329</u>	<u>(709)</u>
Charges for services			
General government	60	59	(1)
Physical environment	21,199	17,566	(3,633)
Economic environment	-	1	1
Interfund/department charges for services	18,763	22,077	3,314
Total charges for services	<u>40,022</u>	<u>39,703</u>	<u>(319)</u>
Fines and forfeits	-	1	1
Interest earnings	130	81	(49)
Miscellaneous revenues	19	41	22
Transfers in	<u>1,258</u>	<u>1,240</u>	<u>(18)</u>
TOTAL REVENUES	<u>43,467</u>	<u>42,395</u>	<u>(1,072)</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		25,041	
Supplies		908	
Contract services and other charges		1,303	
Intergovernmental services		77	
Interfund payment for services		9,229	
Total physical environment	<u>37,687</u>	<u>36,558</u>	<u>1,129</u>
Debt service			
Interest and other debt service costs	<u>21</u>	<u>37</u>	<u>(16)</u>
Total debt service	<u>21</u>	<u>37</u>	<u>(16)</u>
Capital outlay			
Capitalized expenditures	241	120	121
Transfers out	<u>8,048</u>	<u>6,625</u>	<u>1,423</u>
TOTAL EXPENDITURES	<u>45,997</u>	<u>43,340</u>	<u>2,657</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (2,530)</u>	(945)	<u>\$ 1,585</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>1,045</u>	
Excess of revenues over expenditures		<u>100</u>	
Fund balance - January 1, 2005		<u>1,936</u>	
Fund balance - December 31, 2005		<u>\$ 2,036</u>	

VETERANS' RELIEF FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,176	\$ 2,161	\$ (15)
Business and other taxes	-	17	17
Total taxes	<u>2,176</u>	<u>2,178</u>	<u>2</u>
Miscellaneous revenues	-	3	3
Sale of capital assets	<u>-</u>	<u>1</u>	<u>1</u>
TOTAL REVENUES	<u>2,176</u>	<u>2,182</u>	<u>6</u>
EXPENDITURES			
Current			
Economic environment			
Personal services		435	
Supplies		23	
Contract services and other charges		1,266	
Interfund payments for services		270	
Total economic environment	<u>2,166</u>	<u>1,994</u>	<u>172</u>
Capital outlay			
Capitalized expenditures	-	8	(8)
Transfers out	<u>658</u>	<u>649</u>	<u>9</u>
TOTAL EXPENDITURES	<u>2,824</u>	<u>2,651</u>	<u>173</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (648)</u>	(469)	<u>\$ 179</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>4</u>	
Deficiency of revenues under expenditures		(465)	
Fund balance - January 1, 2005		<u>1,313</u>	
Fund balance - December 31, 2005		<u>\$ 848</u>	

YOUTH EMPLOYMENT PROGRAMS FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 11,173	\$ 10,061	\$ (1,112)
State grants	275	35	(240)
Intergovernmental services	390	343	(47)
Total intergovernmental revenues	<u>11,838</u>	<u>10,439</u>	<u>(1,399)</u>
Charges for services			
Interfund/departments charges for services	<u>-</u>	<u>211</u>	<u>211</u>
Miscellaneous revenues			
Rents and royalties	314	285	(29)
Contributions from private sources	11	11	-
Miscellaneous revenues	575	53	(522)
Total miscellaneous revenues	<u>900</u>	<u>349</u>	<u>(551)</u>
Transfers in	<u>1,815</u>	<u>1,637</u>	<u>(178)</u>
TOTAL REVENUES	<u>14,553</u>	<u>12,636</u>	<u>(1,917)</u>
EXPENDITURES			
Current			
Economic environment			
Personal services		7,594	
Supplies		307	
Contract services and other charges		3,348	
Interfund payments for services		1,538	
Total economic environment	<u>14,466</u>	<u>12,787</u>	<u>1,679</u>
Capital outlay			
Capitalized expenditures	<u>25</u>	<u>28</u>	<u>(3)</u>
Transfers out	<u>5</u>	<u>5</u>	<u>-</u>
TOTAL EXPENDITURES	<u>14,496</u>	<u>12,820</u>	<u>1,676</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 57</u>	(184)	<u>\$ (241)</u>
Fund balance - January 1, 2005		385	
Fund balance - December 31, 2005		<u>\$ 201</u>	

YOUTH SPORTS FACILITIES GRANT FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Auto rental tax	\$ 541	\$ 553	\$ 12
Interest earnings	24	45	21
TOTAL REVENUES	565	598	33
EXPENDITURES			
Current			
Culture and recreation			
Personal services		86	
Contract services and other charges		1,176	
Interfund payments for services		30	
Total culture and recreation	1,303	1,292	11
TOTAL EXPENDITURES	1,303	1,292	11
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (738)	(694)	\$ 44
Adjustment from budgetary basis to GAAP basis - encumbrances		659	
Deficiency of revenues under expenditures		(35)	
Fund balance - January 1, 2005		1,591	
Fund balance - December 31, 2005		\$ 1,556	

LIMITED GENERAL OBLIGATION BOND REDEMPTION FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 20,958	\$ 23,213	\$ 2,255
Retail sales and use taxes	35,426	38,248	2,822
Business and other taxes	4,365	3,979	(386)
Total taxes	<u>60,749</u>	<u>65,440</u>	<u>4,691</u>
Intergovernmental revenues			
Entitlements and shared revenues	4,449	4,407	(42)
Intergovernmental services	1,590	1,585	(5)
Total intergovernmental revenues	<u>6,039</u>	<u>5,992</u>	<u>(47)</u>
Charges for services			
General government	<u>3,458</u>	<u>3,281</u>	<u>(177)</u>
Miscellaneous revenues			
Interest earnings	718	710	(8)
Other miscellaneous revenues	-	22	22
Total miscellaneous revenues	<u>718</u>	<u>732</u>	<u>14</u>
Sale of capital assets	<u>7</u>	<u>7</u>	<u>-</u>
Transfers in	<u>61,028</u>	<u>61,031</u>	<u>3</u>
TOTAL REVENUES	<u>131,999</u>	<u>136,483</u>	<u>4,484</u>
EXPENDITURES			
Debt service			
Principal	65,255	65,255	-
Interest and other debt service costs	66,617	63,204	3,413
TOTAL EXPENDITURES	<u>131,872</u>	<u>128,459</u>	<u>3,413</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ 127</u>	8,024	<u>\$ 7,897</u>
Adjustment from budgetary basis to GAAP basis		<u>(31) ^(a)</u>	
Excess of revenues over expenditures		7,993	
Fund balance - January 1, 2005		<u>28,392</u>	
Fund balance - December 31, 2005		<u>\$ 36,385</u>	

(a) Adjustment from budgetary basis to GAAP basis:

Elements which are budgeted, but are not reported on GAAP basis statements:	
Revenues related to proprietary limited general obligation bonds	\$ (51,143)
Expenditures related to proprietary limited general obligation bonds	51,143
Elements which are not budgeted, but are reported on GAAP basis statements:	
Proceeds of advance refunding limited general obligation bonds	24,622
Payment to escrow agent and issuance cost on related refunded bonds	(24,622)
Recognition of unrealized loss on investments, on a GAAP basis	(31)
Total adjustment from budgetary basis to GAAP basis	<u>\$ (31)</u>

STADIUM GENERAL OBLIGATION BOND REDEMPTION FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes - hotel/motel tax	\$ 2,500	\$ 2,662	\$ 162
TOTAL REVENUES	<u>2,500</u>	<u>2,662</u>	<u>162</u>
EXPENDITURES			
Debt Service			
Principal	1,505	1,505	-
Interest and other debt service costs	712	712	-
TOTAL EXPENDITURES	<u>2,217</u>	<u>2,217</u>	<u>-0-</u>
Excess of revenues over expenditures	<u>\$ 283</u>	445	<u>\$ 162</u>
Fund balance - January 1, 2005		<u>4,589</u>	
Fund balance - December 31, 2005		<u>\$ 5,034</u>	

UNLIMITED GENERAL OBLIGATION BOND REDEMPTION FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 37,500	\$ 40,963	\$ 3,463
Business and other taxes	58	56	(2)
Total taxes	37,558	41,019	3,461
Sale of capital assets	20	13	(7)
TOTAL REVENUES	37,578	41,032	3,454
EXPENDITURES			
Debt Service			
Principal	30,035	30,035	-
Interest and other debt service costs	17,118	17,118	-
TOTAL EXPENDITURES	47,153	47,153	-0-
Excess (deficiency) of revenues over (under) expenditures	\$ (9,575)	(6,121)	\$ 3,454
Fund balance - January 1, 2005		14,757	
Fund balance - December 31, 2005		\$ 8,636	

GENERAL FUND
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2005 AND 2004
(IN THOUSANDS)

	<u>2005</u>	<u>2004</u>
ASSETS		
Cash and cash equivalents	\$ 124,658	\$ 97,003
Taxes receivable – delinquent	6,158	6,165
Accounts receivable	66,081	61,956
Estimated uncollectible accounts receivable	(59,007)	(54,528)
Interest receivable	9,470	10,110
Due from other funds	11,111	12,671
Interfund short-term loans receivable	19,124	6,483
Due from other governments	37,441	29,243
Estimated uncollectible due from other governments	(272)	(296)
Advances to other funds	<u>3,800</u>	<u>300</u>
TOTAL ASSETS	<u><u>\$ 218,564</u></u>	<u><u>\$ 169,107</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 7,001	\$ 6,735
Due to other funds	3,213	3,298
Due to other governments	398	238
Wages payable	12,803	11,808
Taxes payable	122	117
Deferred revenues	11,443	11,910
Obligations under reverse repurchase agreements	36,495	9,226
Custodial accounts	1,598	1,317
Advances from other funds	<u>1,500</u>	<u>1,500</u>
Total liabilities	<u><u>74,573</u></u>	<u><u>46,149</u></u>
Fund balance		
Reserved for encumbrances	7,545	5,100
Reserved for advances to other funds	3,800	300
Reserved for animal services	450	402
Reserved for crime victim compensation program	268	717
Reserved for criminal justice	5,342	-
Reserved for drug enforcement program	100	39
Reserved for antiprofitteering program	295	393
Reserved for dispute resolution centers	83	96
Reserved for inmate welfare	432	433
Reserved for laptop replacement	353	310
Reserved for real property title assurance	25	25
Unreserved		
Designated for capital projects	7,013	2,536
Designated for reappropriation	3,550	1,452
Designated for contingencies	15,276	15,058
Designated for children and family services programs	2,842	2,376
Undesignated	<u>96,617</u>	<u>93,721</u>
Total fund balance	<u><u>143,991</u></u>	<u><u>122,958</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 218,564</u></u>	<u><u>\$ 169,107</u></u>

NONMAJOR CAPITAL PROJECTS FUNDS
 BALANCE SHEETS (LEGAL BASIS) ^(a)
 DECEMBER 31, 2005
 (IN THOUSANDS)

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
ASSETS		
Cash and cash equivalents	\$ 17,174	\$ 1,224
Due from other funds	379	-
Due from other governments	131	-
TOTAL ASSETS	<u>\$ 17,684</u>	<u>\$ 1,224</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 112	\$ 3
Retainage payable	79	-
Due to other funds	708	191
Wages payable	76	-
Obligations under reverse repurchase agreements	2,011	-
Total liabilities	<u>2,986</u>	<u>194</u>
Fund balance		
Reserved for encumbrances	1,884	-
Unreserved		
Undesignated	12,814	1,030
Total fund balances	<u>14,698</u>	<u>1,030</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 17,684</u>	<u>\$ 1,224</u>

NONMAJOR CAPITAL PROJECTS FUNDS
 SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS) ^(a)
 FOR THE YEAR ENDED DECEMBER 31, 2005
 (IN THOUSANDS)

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
REVENUES		
Intergovernmental revenues	\$ 131	\$ -
Interest earnings	328	39
TOTAL REVENUES	<u>459</u>	<u>39</u>
EXPENDITURES		
Current		
General government services	-	12
Capital outlay		
General government services	5,686	-
TOTAL EXPENDITURES	<u>5,686</u>	<u>12</u>
Excess (deficiency) of revenues over (under) expenditures	(5,227)	27
OTHER FINANCING SOURCES (USES)		
Transfers in	8,417	-
Transfers out	(127)	(329)
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,290</u>	<u>(329)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	3,063	(302)
Fund balances - January 1, 2005	11,635	1,332
Fund balances - December 31, 2005	<u>\$ 14,698</u>	<u>\$ 1,030</u>

(a) Certain general obligation debts, although deposited legally in governmental CIP funds, were transferred and reported (under the GAAP basis) in the Internal Service funds that service the debt and that benefit from the use of the debt. Under the legal basis, the unspent proceeds and current year capital activity are reported with the original governmental CIP fund instead of the Internal Service fund.